

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



March 23, 2010

Advice Letter 3521-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: Modification to Dynamic Pricing Memorandum Account (DPMA)
to Allow PG&E to Track Incremental Peak Time Rebate (PTR)
Expenditures**

Dear Mr. Cherry:

Advice Letter 3521-E is effective September 4, 2009.

Sincerely,

A handwritten signature in blue ink that reads "Julie A. Fitch".

Julie A. Fitch, Director
Energy Division



Brian K. Cherry
Vice President
Regulatory Relations

Pacific Gas and Electric Company
77 Beale St., Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177

415.973.4977
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September 4, 2009

Advice 3521-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Modification to Dynamic Pricing Memorandum Account (DPMA) to Allow PG&E to Track Incremental Peak Time Rebate (PTR) Expenditures

In compliance with Ordering Paragraph 15 of Decision (D.) 08-07-045, Pacific Gas and Electric Company (PG&E) hereby submits an advice letter to modify Electric Preliminary Statement Part EX - *Dynamic Pricing Memorandum Account (DPMA)*, to allow PG&E to track the incremental expenditures required to implement specific dynamic pricing rates related to the Peak Time Rebate (PTR) program. The affected tariff sheets are listed on the enclosed Attachment 1.

Background

On July 31, 2008, the Commission issued D.08-07-045 adopting a dynamic pricing timetable and rate design guidance specifying when PG&E is required to propose dynamic pricing rates that will include Critical Peak Pricing (CPP) and Real-Time Pricing (RTP).

In Ordering Paragraph 15 of D.08-07-045, the Commission stated that "PG&E is authorized to record incremental expenditures required to implement specific dynamic pricing rates in a memorandum account and shall seek recovery of any such expenditures in the related rate design proceeding."

Accordingly, on September 3, 2008, PG&E filed Advice 3335-E to establish a Dynamic Pricing Memorandum Account (DPMA) to track and record expenditures related to development and implementation of Critical Peak Pricing and Real-time Pricing program proposals. The Commission approved Advice 3335-E in Resolution E-4210, dated December 18, 2008.

Subsequently, as required by Ordering Paragraph 5 of D.08-07-045, on February 27, 2009 PG&E filed proposed CPP rates in its 2009 Rate Design Window (RDW) proceeding (A.09-02-022). In its application, PG&E proposed that the new rates

be termed Peak Day Pricing (PDP) rates to avoid confusion with PG&E's pre-existing CPP rates.

Shortly afterwards, on March 12, 2009, the Commission issued D.09-03-026 ordering PG&E to implement a two-tier Peak Time Rebate (PTR) program. Ordering Paragraph 9 of D.09-03-026 ordered PG&E to file its PTR proposal in November 2009 in PG&E's 2010 Rate Design Window (RDW) proceeding.

Thus, pursuant to Ordering Paragraph 15 of D.08-07-045 and Ordering Paragraph 9 of D.09-03-026, PG&E hereby seeks to modify the DPMA to track incremental expenditures required to implement PTR until cost recovery can be addressed in PG&E's 2010 RDW. PG&E plans to track incremental PTR expenditures in specific accounting orders created for PTR, and plans to include the separate category of costs in the monthly DPMA reports it provides to the Division of Ratepayer Advocates (DRA).

D.09-03-026 authorized \$4 million in Information Technology costs for PTR, which will be tracked in Electric Preliminary Statement Part EI, *SmartMeter™ Balancing Account – Electric* (SBA-E). Any additional incremental PTR costs, including any Information Technology costs in excess of \$4 million, will be tracked in the DPMA until the Commission issues a decision on the treatment of these costs.

Proposed Preliminary Statement Modifications

Pursuant to D.08-07-045 and D.09-03-026, PG&E is requesting Commission authority to modify the Dynamic Pricing Memorandum Account (DPMA) and SmartMeter™ Balancing Account – Electric (SBA-E) to record the incremental expenditures required to implement Peak Time Rebate (PTR) dynamic pricing rates as discussed above.

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 24, 2009**, 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: jj@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
Advice 3335-E - 3 - September 3, 2008
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 **September 4, 2009**, which is the effective date of this 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 lists for A.06-03-005, A.07-12-009, and A.09-02-022. Address changes to the General Order 96-B service list should be directed to San Heng at (415) 973-2640. Send all electronic approvals to PGETariffs@pge.com. Advice letter filings can also be accessed electronically at: <http://www.pge.com/tariffs>

Vice President, Regulatory Relations



Vice President, Regulatory Relations

Attachments:
Attachment 1

cc: Service Lists for A.06-03-005, A.07-12-009, and A.09-02-022

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: Olivia Brown

Phone #: 415.973.9312

E-mail: oxb4@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) #: 3521-E

Tier: 2

Subject of AL: Modification to Dynamic Pricing Memorandum Account (DPMA) to Allow PG&E to Track Incremental Peak Time Rebate (PTR) Expenditures

Keywords (choose from CPUC listing): Memorandum Account

AL filing type: Monthly Quarterly Annual One-Time Other

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.08-07-045, D.09-03-026, and Resolution E-4210.

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 AL: N/A

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: N/A

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

Resolution Required? Yes No

Requested effective date: September 4, 2009

No. of tariff sheets: 8

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 Statement Parts EI (SBA-E) and EX (DPMA)

Service affected and changes proposed: 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

jnj@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 3502-E**

| Cal P.U.C. Sheet No. | Title of Sheet | Cancelling Cal P.U.C. Sheet No. |
|---------------------------------|---|--|
| 28386-E | ELECTRIC PRELIMINARY STATEMENT PART EI SMARTMETER PROJECT BALANCING ACCOUNT-ELECTRIC Sheet 1 | 28231-E |
| 28387-E | ELECTRIC PRELIMINARY STATEMENT PART EI SMARTMETER PROJECT BALANCING ACCOUNT-ELECTRIC Sheet 2 | 28232-E |
| 28388-E | ELECTRIC PRELIMINARY STATEMENT PART EX DYNAMIC PRICING MEMORANDUM ACCOUNT (DPMA) Sheet 1 | 27667-E |
| 28389-E | ELECTRIC PRELIMINARY STATEMENT PART EX DYNAMIC PRICING MEMORANDUM ACCOUNT (DPMA) Sheet 2 | 27668-E |
| 28390-E | ELECTRIC PRELIMINARY STATEMENT PART EX DYNAMIC PRICING MEMORANDUM ACCOUNT (DPMA) Sheet 3 | 27669-E |
| 28391-E | ELECTRIC PRELIMINARY STATEMENT PART EX DYNAMIC PRICING MEMORANDUM ACCOUNT (DPMA) Sheet 4 | |
| 28392-E | ELECTRIC TABLE OF CONTENTS Sheet 1 | 28324-E |
| 28393-E | ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 9 | 28234-E |



ELECTRIC PRELIMINARY STATEMENT PART EI
SMARTMETER PROJECT BALANCING ACCOUNT-ELECTRIC

Sheet 1

EI. SmartMeter™ Project Balancing Account-Electric (SBA-E)

1. **PURPOSE:** The purpose of the SmartMeter™ Project Balancing Account-Electric (SBA-E) is to record and recover the incremental Operations and Maintenance (O&M) and Administrative and General (A&G) expenditures, capital-related costs, capital-related revenue requirements, benefits, and revenues associated with the SmartMeter™ Project as authorized by the Commission in Decision (D.) 06-07-027, and modified in D.09-03-026. (The "SmartMeter™ Project" herein refers collectively to both the original project in Application (A.)05-06-028 and the upgrade program in A.07-12-009.) Any under- or over-collection in this account will be incorporated into distribution rates as part of the next Annual Electric True-up Advice Letter. However, any Information Technology costs associated with the development and implementation of Peak Time Rebate (PTR) rates shall be limited to \$4 million in the SBA-E as authorized in D.09-03-026. Any incremental PTR Information Technology costs above \$4 million, as well as all other PTR development and implementation costs, shall be recorded in Dynamic Pricing Memorandum Account Electric Preliminary Statement Part EX section 4a. (N)
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 |
 |
 (N)
2. **APPLICABILITY:** The SBA-E applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined in the Annual Electric True-up Advice Letter, or as otherwise authorized by the Commission.
4. **RATES:** The SBA-E rate component is included in the effective rates set forth in the Electric Preliminary Statement, Part I, as applicable.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the SBA-E by making entries to this account at the end of each month as follows:
 - a. A credit entry equal to the revenues from the SmartMeter™ Project rate component, excluding the allowance for Franchise Fees and Uncollectible (FF&U) Accounts expense.
 - b. A credit entry for the calculated benefits achieved through the SmartMeter™ Project, as set forth in the SmartMeter™ Project Application (A.05-06-028) and the SmartMeter™ Upgrade Program Application (A.07-12-009), and subsequently approved in D.06-07-027 and D.09-03-026.

(Continued)

Advice Letter No: 3521-E
 Decision No. 08-07-045 09-03-026

Issued by
Brian K. Cherry
 Vice President
 Regulatory Relations

Date Filed September 4, 2009
 Effective September 4, 2009
 Resolution No. E-4210



ELECTRIC PRELIMINARY STATEMENT PART EI
SMARTMETER PROJECT BALANCING ACCOUNT-ELECTRIC

Sheet 2

EI. SmartMeter™ Balancing Account-Electric (SBA-E)

5. ACCOUNTING PROCEDURE: (Cont'd.)

- c. A debit entry equal to PG&E's incremental O&M and A&G expenses and capital-related costs incurred for the SmartMeter™ Project, excluding FF&U. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment. These capital-related revenue requirements and O&M and A&G costs may relate to numerous activities or organizations, including but not limited to the following areas: (L)
- SmartMeter™ Project management, including contract management and development, communications, budget and accounting management, human resource management, process redesign, and other related areas
 - Communication systems, including network controllers and telecommunications links
 - Customer outreach and customer care
 - Data collector hardware and software
 - Development of training materials and procedures
 - Evaluation and planning
 - Facilities
 - Gas and electric meters, transmitting modules, and related equipment
 - Logistics management tools and activities
 - Meter installation, including customer data exceptions processing
 - Network operations staff
 - Operations center hardware and systems
 - Site surveys and development
 - System design, programming, and other upgrades/enhancements for integrated systems including billing, records, customer information and other information systems using meter information
 - Technical support staff and operations
 - Testing of systems and processes
 - Training
 - Peak Time Rebate (PTR) Information Technology costs (N)
- d. A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to the SBA-E for recovery in rates, upon approval by the CPUC.
- e. An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the account after the above entries, 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.



ELECTRIC PRELIMINARY STATEMENT PART EX
DYNAMIC PRICING MEMORANDUM ACCOUNT (DPMA)

Sheet 2

EX. DYNAMIC PRICING MEMORANDUM ACCOUNT (DPMA)

4. ACCOUNTING PROCEDURE: (Cont'd.)

- a. A debit entry equal to PG&E's incremental Operating and Maintenance (O&M) and Administrative and General (A&G) expenses and capital-related revenue requirement, excluding associated Franchise Fees and Uncollectibles (FF&U) expense incurred for activities associated with implementation of specific dynamic pricing rates and the incremental O&M and A&G expenses and capital-related revenue requirement, excluding associated FF&U, incurred to modify the AMI deployment plan, as specified in D. 08-07-045, including all of the activities PG&E is required to undertake for CPP and RTP in order to comply with Ordering Paragraphs 1, 5 - 8, 11, 12, 16 - 18 of D. 08-07-045 and all of the activities PG&E is required to undertake for PTR in order to comply with Ordering Paragraphs 9 and 10 of D. 09-03-026. The capital-related revenue requirements will include depreciation expense, return on investment federal and state income taxes, and property taxes associated with the costs of installing equipment. These capital, O&M, and A&G costs include implementation costs associated with the rates described below, including but not limited to customer outreach and customer care, customer operations, billing systems, information systems, training, and project management. These capital, O&M, and A&G costs may relate to numerous activities or organizations, including but not limited to:
- Modification of advanced metering infrastructure (AMI) deployment plan so that customers with maximum demand greater than or equal to 200 kilowatts (kW) have the metering and billing systems in place to support default critical peak day pricing (CPP) in 2010 and optional real time pricing (RTP) in 2011;
 - Development and implementation of one or more default CPP rates for commercial and industrial (C&I) customers with maximum load greater than or equal to 200 kW; and revised optional medium C&I, small commercial and residential CPP rates that include time-of-use (TOU) rates during non-CPP periods; with all such rates to become effective on or before May 1, 2010.
 - Development and implementation of one or more default CPP rates for C&I customers with maximum load less than 200 kW that have had an AMI meter for 12 months or more; one or more default CPP rates for agricultural customers with maximum load greater than or equal to 200 kW that have had an AMI meter for 12 months or more; one or more default TOU rates for agricultural customers with maximum load less than 200 kW that have had an AMI meter for 12 months or more; and one or more optional CPP rates for agricultural customers with maximum load less than 200 kW; with all such rates to become effective on or before February 1, 2011.
 - Development and implementation of optional RTP rates for all customer classes with such rates to become effective on or before May 1, 2011.

(Continued)

Advice Letter No: 3521-E
 Decision No. 08-07-045 09-03-026

Issued by
Brian K. Cherry
 Vice President
 Regulatory Relations

Date Filed September 4, 2009
 Effective September 4, 2009
 Resolution No. E-4210



ELECTRIC PRELIMINARY STATEMENT PART EX
DYNAMIC PRICING MEMORANDUM ACCOUNT (DPMA)

Sheet 3

EX. DYNAMIC PRICING MEMORANDUM ACCOUNT (DPMA)

4. ACCOUNTING PROCEDURE: (Cont'd.)

- Development and implementation of a default CPP rate for residential customers 30 days after any change in the law that changes the Assembly Bill 1X rate protections in a manner that could allow default or mandatory time-variant rates for residential customers, or 90 days after the adoption of such changes and resolution of any petitions for rehearing or judicial review if the Commission approves a decision that interprets the Assembly Bill 1X rate protections in a manner that could allow default or mandatory time-variant rates for residential customers; with such rate to become effective no later than one year after the filing date unless PG&E can justify a later effective date as being necessary to allow time for customer education and system upgrades. (L)
- Development and implementation of PTR rates for bundled residential customers to become effective as determined in PG&E's 2010 RDW proceeding. For PTR Information Technology costs, the debit entries shall be limited to incremental costs in excess of the \$4 million authorized in D.09-03-026 and recorded in the Electric Preliminary Statement Part EI SBA-E balancing account. (N)
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 |
 |
 (N)
- Annual studies of CPP, RTP, and peak time rebate (PTR) during years each of those rates is in effect by applying the load impact protocols adopted in Decision (D.) 08-04-050, and the use of these load impact studies to estimate the likely responses of customers to dynamic pricing rates.
- Ex post review of when CPP events were called, as described in D.08-07-045, and presentation of the results of such analysis in GRC Phase 2's and any other proceeding in which CPP rate design proposals are being considered.
- Preparation of explanations of how PG&E's proposed rate designs are consistent with the rate design guidance summarized in Attachment A to D. 08-07-045; development and implementation of bill analyses showing the full distribution of customer bill impacts under the proposed rate or rates; explanations of how PG&E intends to conduct customer education for the new dynamic pricing rate and the costs of conducting such education programs; descriptions of the bill analysis tools that PG&E will provide to customers once a rate or rates are adopted and the costs of developing and implementing such tools and making them widely available; and the costs of preparing any other information required in compliance with D.08-07-045.
- Work with the California Independent System Operator's Demand Response Infrastructure working group and with stakeholders in other forums to develop and implement the communications infrastructure necessary to support RTP by 2011.

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART EX
DYNAMIC PRICING MEMORANDUM ACCOUNT (DPMA)

Sheet 4

EX. DYNAMIC PRICING MEMORANDUM ACCOUNT (DPMA) (L)

4. ACCOUNTING PROCEDURE: (Cont'd.)

- Preparation of a timeline for PG&E's 2011 General Rate Case Phase 2 showing what steps PG&E will take to make sure that all the necessary communications systems are in place to support RTP in 2011; and the costs of developing and implementing such communications systems and making them available to customers.

- a. A debit entry equal to the interest on the average of the balance at the beginning of the month and the balance after Item 5.a, 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.

5. DISPOSITION: The balance in this account will be transferred to the Distribution Revenue Adjustment Mechanism (DRAM) upon approval by the Commission.



ELECTRIC TABLE OF CONTENTS

Sheet 1

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| | Preliminary Statements | 28007,27817,27818, 28393, 28025-E |
| | Rules | 28327-E |
| | Sample Forms | 27821,28264,28295,27823,24958,27824,26295,25059-E |

(Continued)

Advice Letter No: 3521-E
 Decision No. 08-07-045 09-03-026

Issued by
Brian K. Cherry
 Vice President
 Regulatory Relations

Date Filed September 4, 2009
 Effective _____
 Resolution No. E-4210



ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT

Sheet 9

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| Part ED | Demand Response Revenue Balancing Account (DRRBA)..... | 27869-E |
| Part EF | Procurement Energy Efficiency Revenue Adjustment Mechanism (PEERAM) | 25392-E |
| Part EH | Negative Indifference Amount Memorandum Account (NIAMA)..... | 25088-E |
| Part EI | SmartMeter Project Balancing Account - Electric | 28236,28387-E |
| Part EJ | Pension Contribution Balancing Account..... | 26297,25228-E |
| Part EK | Land Conservation Plan Implementation Account (LCPIA) | 26324-E |
| Part EL | Renewables Portfolio Standard Cost Memorandum Account..... | 27643-E |
| Part EM | ClimateSmart Balancing Account | 26098-E |
| Part EN | British Columbia Renewable Study Balancing Account..... | 28041-E |
| Part EO | California Solar Initiative Balancing Account | 26211-26213-E |
| Part EP | Market Redesign and Technology Upgrade Memorandum Account | 27623, 27624-E |
| Part EQ | Humboldt Bay Power Plant Memorandum Account..... | 26307,26308-E |
| Part ER | Air Conditioning Tracking Memorandum Account | 26721 -E |
| Part EV | Air Conditioning Expenditures Balancing Account..... | 27297-E |
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| Part EX | Dynamic Pricing Memorandum Account..... | 28388-28391-E |
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(T)

(T)

(Continued)

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

| | | |
|--|---|--|
| Alcantar & Kahl | Day Carter Murphy | Norris & Wong Associates |
| Ameresco | Defense Energy Support Center | North Coast SolarResources |
| Anderson & Poole | Department of Water Resources | Northern California Power Association |
| Arizona Public Service Company | Department of the Army | Occidental Energy Marketing, Inc. |
| BART | Dept of General Services | OnGrid Solar |
| BP Energy Company | Division of Business Advisory Services | Praxair |
| Barkovich & Yap, Inc. | Douglas & Liddell | R. W. Beck & Associates |
| Bartle Wells Associates | Douglass & Liddell | RCS, Inc. |
| C & H Sugar Co. | Downey & Brand | Recon Research |
| CA Bldg Industry Association | Duke Energy | SCD Energy Solutions |
| CAISO | Dutcher, John | SCE |
| CLECA Law Office | Ellison Schneider & Harris LLP | SMUD |
| CSC Energy Services | FPL Energy Project Management, Inc. | SPURR |
| California Cotton Ginners & Growers Assn | Foster Farms | Santa Fe Jets |
| California Energy Commission | G. A. Krause & Assoc. | Seattle City Light |
| California League of Food Processors | GLJ Publications | Sempra Utilities |
| California Public Utilities Commission | Goodin, MacBride, Squeri, Schlotz & Ritchie | Sierra Pacific Power Company |
| Calpine | Green Power Institute | Silicon Valley Power |
| Cameron McKenna | Hanna & Morton | Southern California Edison Company |
| Cardinal Cogen | Hitachi | Sunshine Design |
| Casner, Steve | International Power Technology | Sutherland, Asbill & Brennan |
| Chamberlain, Eric | Intestate Gas Services, Inc. | Tabors Caramanis & Associates |
| Chevron Company | Los Angeles Dept of Water & Power | Tecogen, Inc. |
| Chris, King | Luce, Forward, Hamilton & Scripps LLP | Tiger Natural Gas, Inc. |
| City of Glendale | MBMC, Inc. | Tioga Energy |
| City of Palo Alto | MRW & Associates | TransCanada |
| City of San Jose | Manatt Phelps Phillips | Turlock Irrigation District |
| Clean Energy Fuels | Matthew V. Brady & Associates | U S Borax, Inc. |
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| Commercial Energy | Mirant | Utility Specialists |
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| | New United Motor Mfg., Inc. | eMeter Corporation |