

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



December 19, 2011

Advice Letter 3922-E

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

**Subject: Request for Establishment of a New System Generation Balancing
Account and Modification to the ERRA Preliminary Statement**

Dear Mr. Cherry:

Advice Letter 3922-E is effective November 23, 2011.

Sincerely,

A handwritten signature in cursive script that reads "Edward F. Randolph".

Edward F. Randolph, Director
Energy Division



Brian K. Cherry
Vice President
Regulation and Rates

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

Fax: 415-973-6520

October 6, 2011

Advice 3922-E
(Pacific Gas and Electric Company U 39-E)

Public Utilities Commission of the State of California

Subject: Request for Establishment of a New System Generation Balancing Account and Modification to the ERRA Preliminary Statement

Purpose

Pacific Gas and Electric Company ("PG&E") submits this Tier 2 advice letter to request that the California Public Utilities Commission ("Commission"): (1) authorize PG&E to establish the New System Generation Balancing Account ("NSGBA") to recover the net capacity costs for Qualifying Facility/Combined Heat and Power ("QF/CHP") Program contracts¹ and other contracts for which PG&E is authorized to recover net capacity costs from Direct Access ("DA") and Community Choice Aggregation ("CCA") customers²; and (2) modify the Energy Resource Recovery Account ("ERRA") preliminary statement to record the costs associated with the QF/CHP Program, less the net capacity costs recovered from retail customers, including DA/CCA customers.

Under the QF/CHP Settlement approved by the Commission in Decision ("D.") 10-12-035, as modified, PG&E can recover certain QF/CHP Program net capacity costs from DA and CCA customers. In addition, in D.10-07-045 and D.10-12-050, PG&E was authorized to recover certain net capacity costs associated with the Marsh Landing Generating Station and Oakley Generation Station, respectively, from DA and CCA customers, once the plants become operational.³ PG&E may also in the future be able to recover net capacity costs from DA and CCA customers pursuant to Senate Bill

¹ For purposes of this advice letter, QF/CHP Program contracts include contracts previously approved by the Commission that become effective when the QF/CHP Settlement becomes effective. See e.g., D.11-03-011.

² See e.g. D.10-07-045, Ordering Paragraph 7 (approving settlement allocating a portion of the Marsh Landing Generation Station net capacity costs to DA and CCA customers).

³ The Marsh Landing Generating Station is currently scheduled to begin delivering power under its PPA in 2013 and the Oakley Generating Station is scheduled to be purchased by PG&E in 2016.

("SB") 695, as implemented by the Commission in D.11-05-005. PG&E will utilize the the NSGBA to recover the net capacity costs for these other resources and will update the NSGBA accordingly, as the operational dates for these other resources approach and a forecast for the associated net capacity cost is established. Each of the subsequent resources, or category of resources, will have a separate subaccount in the NSGBA, as is described below for the QF/CHP Program resources.

Background

In D.10-12-035, the Commission approved the QF/CHP Settlement Agreement ("Settlement Agreement"), which adopts the QF/CHP Program and requires the Investor-Owned Utilities ("IOUs") to procure QF/CHP resources on behalf of DA and CCA customers. PG&E is also required to allocate to CCAs and Electric Service Providers the Resource Adequacy ("RA") benefits associated with this procurement. The allocation of net capacity costs and benefits is described in Section 13.1.2.2 of the Term Sheet attached to the Settlement Agreement. Section 13.1.2.2, as modified in D.11-07-010, of the Term Sheet states:

If the CPUC determines that the IOUs should purchase CHP generation on behalf of DA and CCA customers, then the D.06-07-029 (and D.08-09-012 if necessary) shall be superseded to the extent necessary to authorize the IOUs to recover the net capacity costs associated with the CHP Program from all bundled service, DA and CCA customers and all Departing Load Customers except for CHP Departing Load Customers and from Municipal Departing Load (MDL) Customers only to the extent as described below, on a non-bypassable basis. The net capacity costs of the CHP Program shall be defined as the total costs paid by the IOU under the CHP Program less the value of the energy and any ancillary services supplied to the IOU under the CHP Program. **No energy auction shall be required to value such energy and ancillary services.** In exchange for paying a share of the net costs of the CHP Program, the LSEs serving DA and CCA customers will receive a pro-rata share of the RA credits procured via the CHP Program. (Emphasis added.)

For purposes of the NSGBA, the net capacity costs will be determined in accordance with D.07-09-044, Appendix A, "Principles for Energy Auction Process and Products" ("Principles"), Section IX, which describes the process to determine net costs for allocation and a methodology for calculating Power Purchase Agreement ("PPA") costs and revenues. Essentially, the cost of the resource (e.g., the cost of the QF/CHP Program contract) less the value of the energy and ancillary services (if any) provided by the resource, results in a net capacity cost that is then allocated to all benefiting customers (i.e., bundled, DA, and CCA customers). Pursuant to Section IX.B.2.a, the proxy for resource revenues is calculated as follows:

The imputed day-ahead energy revenues for hours in which the Energy Auction PPA is determined to have been economic to dispatch. The imputed energy revenues shall be calculated as the product of the: (i) the calculated energy assumed to be dispatched under the Energy Auction PPA, and (ii) the applicable hourly day-ahead energy price, as both amounts are described in Section IX.B.1.b(2) above.

Section IX.B.1.b(2) provides:

After the commencement of MRTU, the CAISO hourly day-ahead nodal price for the Energy Auction PPA's "injection point" shall be utilized in lieu of the daily on-peak and off-peak spot price indices for energy.

PG&E's 2012 ERRA Forecast, Application ("A.") 11-06-004, which was filed June 1, 2011, included a forecast for the net capacity costs associated with the QF/CHP Program PPAs that are eligible for recovery from DA and CCA customers. PG&E's forecast methodology relied on D.07-09-044, Appendix A, Section IX, "Principles for Energy Auction Process and Products," to estimate the net capacity costs associated with the forecast for eligible QF/CHP resources. The QF/CHP Program contracts eligible for recovery from DA and CCA customers will be the first resources in PG&E's portfolio to be online for which PG&E can recover a portion of the net capacity costs. Therefore, PG&E is requesting to establish the NSGBA through this advice letter.

New System Generation Balancing Account

PG&E will establish the NSGBA for QF/CHP Program contracts executed pursuant to D.10-12-035, as modified. The NSGBA will include an entry for billed revenues and a cost subaccount that is specific to the QF/CHP Program contracts to record the following:

Debit Entry:

- Capacity and energy costs for QF/CHP Program contracts that are eligible for net capacity cost recovery.

Credit Entry

- Energy revenues as established in Appendix A of D.07-09-044, Section IX.B.2 for QF/CHP Program contracts that are eligible for net capacity cost recovery.

The result of the two entries above is the net capacity cost. This result will be matched against the billed revenues, which is the forecast for net capacity cost to determine any under- or over-collection. The under- or over-collection will be amortized in the subsequent year's revenue requirement through the "Cost Allocation Mechanism ("CAM") Rate." The first year's CAM Rate was submitted for approval in PG&E's 2012

ERRA Forecast proceeding.

Upon approval of the preliminary statement associated with the NSGBA, but no sooner than January 1, 2012, PG&E will commence recording billed revenues to the NSGBA, which is the earliest the CAM Rate could be effective, as requested in PG&E's 2012 ERRA Forecast application. On or after January 1, 2012, if a decision has not yet been issued in PG&E's 2012 ERRA Forecast approving the CAM Rate but the Settlement Agreement is effective, PG&E will commence recording the net capacity costs associated with the eligible QF/CHP Program contracts in the NSGBA.

PG&E has attached the required Preliminary Statement, Part FS, "New System Generation Balancing Account," to reflect the request above.

Tariff Revisions

As with other purchased power costs, PG&E proposes to record the costs associated with the QF/CHP Program, net of the costs recovered via the NSGBA, through the ERRA. Therefore, PG&E requests that two line items be added to ERRA as follows:

Debit Entry

- Capacity and energy costs for QF/CHP Program contracts.

Credit Entry

- Net capacity costs recorded in the NSGBA QF/CHP Program subaccount.

This entry will allow recovery of the QF/CHP Program costs, less the net capacity costs that will be recovered via the NSGBA, from bundled customers through the ERRA. PG&E has attached the required modification to its Preliminary Statement Part CP, "Energy Resource Recovery Account," to reflect the entries above. Specifically, Electric Preliminary Statement Part CP, Section 5, is modified to insert new entries as follows:

- ad) A debit entry equal to the capacity and energy costs for QF/CHP Program contracts.
- ae) A credit entry equal to the net capacity costs recorded in the QF/CHP Program subaccount of the New System Generation Balancing Account (NSGBA).

The existing entries, "ad)" and "ae)" will become "af)" and "ag)", respectively.

Tier Designation

Pursuant to D.07-01-024, Energy Industry Rule 5.2(2), this advice letter is submitted with a Tier 2 designation.

Protests

Anyone wishing to protest this filing may do so by sending a letter by **October 26, 2011**, which is **20 days** from the date of this filing. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. Protests should be mailed to:

CPUC Energy Division
Attention: Tariff Unit, 4th Floor
505 Van Ness Avenue
San Francisco, California 94102
Facsimile: (415) 703-2200
E-mail: mas@cpuc.ca.gov and jnj@cpuc.ca.gov

Copies should also be mailed to the attention of the Director, Energy Division, Room 4004, and Honesto Gatchalian, 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 K. Cherry
Vice President, Regulation and Rates
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, California 94177

Facsimile: (415) 973-6520
E-Mail: PGETariffs@pge.com

Effective Date

PG&E requests that this advice letter be approved no later than December 1, 2011, with an effective date of **November 7, 2011**.

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 lists for A.08-11-001 (consolidated service list for CHP Settlement) and A.11-06-004. Address changes to the General Order 96-B service list should be directed to PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Advice letter filings can also be accessed electronically at <http://www.pge.com/tariffs>.

A handwritten signature in black ink that reads "Brian Cherry" followed by a stylized flourish or initials.

Vice President – Regulation and Rates

cc: Andrew Schwartz, Energy Division, CPUC
Jennifer Kalafut, Energy Division, CPUC
Cem Turhal, Energy Division, CPUC
Donald Brooks, Energy Division, CPUC
Joseph Abhulimen, DRA, CPUC
Service Lists A.08-11-001 and A.11-06-004

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: Linda Tom-Martinez

Phone #: (415) 973-4612

E-mail: lmt1@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) #: **3922-E**

Tier: **2**

Subject of AL: **Request for Establishment of a New System Generation Balancing Account and Modification to the ERRR Preliminary Statement**

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

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.07-09-044, D.10-12-035

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:

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: **November 7, 2011**

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 Preliminary Statement Part CP, New Electric Preliminary Statement Part FS

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

jnj@cpuc.ca.gov and mas@cpuc.ca.gov

Pacific Gas and Electric Company

Attn: Brian Cherry

Vice President, Regulation and Rates

77 Beale Street, Mail Code B10C

P.O. Box 770000

San Francisco, CA 94177

E-mail: PGETariffs@pge.com

**ATTACHMENT 1
Advice 3922-E**

**Cal P.U.C.
Sheet No.**

Title of Sheet

**Cancelling Cal
P.U.C. Sheet No.**

30645-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 1	30254-E
30646-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 7	30260-E
30647-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 8	
30648-E	ELECTRIC PRELIMINARY STATEMENT PART FS NEW SYSTEM GENERATION BALANCING ACCOUNT Sheet 1	
30649-E	ELECTRIC TABLE OF CONTENTS Sheet 1	30640-E
30650-E	ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 14	30262-E
30651-E	ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 17	29961-E



ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 1

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA)

1. **PURPOSE:** The purpose of the Energy Resource Recovery Account (ERRA) is to record and recover power costs, excluding California Department of Water Resources (DWR) contract costs, associated with PG&E's authorized procurement plan, pursuant to Decision 02-10-062, Decision 02-12-074 and California Public Utilities Code § 454.5(d)(3). Power costs recorded in ERRA include, but are not limited to, utility retained generation fuels, Qualifying Facility (QF) contracts, (N)
 QF/Combined Heat and Power (QF/CHP) Program contracts, inter-utility (N)
 contracts, California Independent System Operator (ISO) charges, irrigation district contracts and other Power Purchase Agreements (PPA), expenses or revenues related to renewable energy credits (REC), revenues or costs related to congestion revenue rights (CRRs), revenues or costs related to convergence bidding, Independent Evaluator (IE) costs related to Requests for Offers (RFOs), the technical assistance costs incurred by the Commission and paid by PG&E in connection with the Commission's implementation and administration of the Long-Term Procurement Plan (LTPP) program, fees associated with participating in the Western Renewable Energy Generation Information System (WREGIS), all expenditures related to PG&E's wave energy project (WaveConnect), bilateral contracts, forward hedges, bilateral demand response agreements, pre-payments and collateral requirements associated with procurement (including disposition of surplus power), and ancillary services. These costs are offset by reliability-must-run (RMR) revenues, PG&E's allocation of surplus sales revenues and the ERRA revenue. Revenues received from Schedule TBCC will also be recorded to the ERRA.

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 7

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- x) A debit entry equal to incentive payments related to authorized bilateral demand response agreements;
- y) A monthly entry equal to the interest on the monthly nuclear fuel inventory at the beginning of the month and one-half the balance of the current month's activity, multiplied at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor;
- z) A credit or debit entry equal to the revenues or costs related to CRRs;
- aa) A debit entry equal to the incremental IE costs through 2010 related to RFOs seeking terms of less than five years. After 2010, a debit entry equal to all IE costs related to all RFOs;
- ab) A debit entry equal to actual wave energy project (WaveConnect) expenditures;
- ac) A credit or debit entry equal to the revenues or costs related to convergence bidding;

(L)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 8

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)		(N)
5. ACCOUNTING PROCEDURES: (Cont'd.)		(N)
ad) A debit entry equal to the capacity and energy costs for QF/CHP Program contracts.		
ae) A credit entry equal to the net capacity costs recorded in the QF/CHP Program subaccount of the New System Generation Balancing Account (NSGBA).		
af) A monthly 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 rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor;	(T)	(L)
ag) A debit entry equal to the year-end balance transferred from the Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA);	(T)	(L)



ELECTRIC PRELIMINARY STATEMENT PART FS
NEW SYSTEM GENERATION BALANCING ACCOUNT

Sheet 1 (N)
 (N)

FS. NEW SYSTEM GENERATION BALANCING ACCOUNT

(N)

1. **PURPOSE:** The purpose of the New System Generation Balancing Account (NSGBA) is to record the benefits and the costs of Power Purchase Agreements (PPAs) associated with generation resources for which the Commission has determined that the costs and benefits will be allocated to all benefitting customers, including bundled, Direct Access, and Community Choice Aggregation customers. Subaccounts shall be established in the NSGBA for each PPA associated with an eligible generation resource or a category of generation resources for which net capacity costs have been identified as recoverable on a non-bypassable basis.
2. **APPLICABILITY:** The NSGBA shall apply to all benefitting customers and customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** The balancing account shall be trued-up annually.
4. **RATES:** The Cost Allocation Methodology (CAM) rate recovers the net capacity costs associated with NSGBA resources and is set forth in the applicable customer rate schedules.
5. **ACCOUNTING PROCEDURES:** The CPUC-jurisdictional portion of all entries shall be made at the end of each month as follows:
 - a) **Revenues** – the following entry reflects the revenue entry equal to the CAM rate recovering net capacity costs from all CAM-eligible resources.

 A credit entry equal to the revenue from the CAM rate from non-exempt retail customers during the month, excluding the allowance for Franchise Fees and Uncollectible (FF&U) Accounts expense;
 - b) **Net Capacity Costs** - the following entries reflect the net capacity costs associated with eligible resources, by subaccount:
 - a. **QF/CHP Program Net Capacity Costs**
 - i. A debit entry equal to the capacity and energy costs for eligible QF/CHP Program contracts;
 - ii. A credit entry equal to the energy revenues as established in Appendix A of D.07-09-044, Section IX.B.2 for eligible QF/CHP Program contracts.
 - c) **Interest** – the following entry equals the interest applied to the sum of revenues and net capacity costs for each subaccount for the month.
 - a. A monthly 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 rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(N)



ELECTRIC TABLE OF CONTENTS

Sheet 1

TABLE OF CONTENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.	
	Title Page	30649-E	(T)
	Rate Schedules	30469,30470,30533,30500 ,30314,30513,30401, 29897, 30472-E	
	Preliminary Statements	30068,29900,30376,30650,30174,30405,30651-E	(T)
	Rules	30402, 30473, 30476-E	
	Maps, Contracts and Deviations.....	29909-E	
	Sample Forms	29910,30353,30372,29913,30354,30641,30513,29917,30271,29919,29920,29921-E	

(Continued)

Advice Letter No: 3922-E
 Decision No. 07-09-044,10-12-035

Issued by
Brian K. Cherry
 Vice President
 Regulation and Rates

Date Filed October 6, 2011
 Effective November 23, 2011
 Resolution No. _____



ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT

Sheet 14

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Preliminary Statements (Cont'd)		
Part CC	Real Time Energy Metering Memorandum Account.....	18307,18308-E
Part CD	Kern Restoration and Operation Memorandum Account.....	18509-E
Part CE	Baseline Balancing Account.....	23410,23411-E
Part CF	Net Energy Metering Memorandum Account	18831-E
Part CG	Utility Generation Balancing Account.....	27779,25926-E
Part CH	Utility Retained Generation Income Tax Memorandum Account.....	20502-E
Part CI	Wholesale DWR/ISO Cost Memorandum Account	20503-E
Part CJ	Negative Ongoing Transition Charge Memorandum Account	25999-E
Part CK	Distribution Bypass Deferral Rate Memorandum Account	20619-E
Part CL	Distributed Energy Resources Memorandum Account.....	19042-E
Part CN	Research, Development, and Demonstration Balancing Account	29676-E
Part CO	Renewables Balancing Account.....	29677-E
Part CP	Energy Resource Recovery Account 30645,30255,30256,30257,30258,30259,30646,30647-E (T)	
Part CQ	Modified Transition Cost Balancing Account.....	25896,26415-E
Part CR	Common Area Balancing Account	19768,19769-E
Part CS	Advanced Metering and Demand Response Account.....	26376-26378-E
Part CZ	Distribution Revenue Adjustment Mechanism.....	27780,28714,30076-E

(Continued)



ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT

Sheet 17

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Preliminary Statements (Cont'd)		
Part FA	Gateway Settlement Balancing Account.....	28019-E
Part FB	Fire Hazard Prevention Memorandum Account.....	28410-E
Part FC	Wildfire Expense Memorandum Account.....	29570-E
Part FD	Smart Grid Project Memorandum Account.....	28944,28945-E
Part FE	On-Bill Financing Balancing Account (OBFBA).....	29489-E
Part FF	Electric Disconnection Memorandum Account.....	28933-E
Part FG	CARE/TANF Balancing Account.....	28950-E
Part FH	Smartmeter Evaluation Memorandum Account – Electric.....	29149-E
Part FI	Operations and Maintenance Contingency Balancing Account.....	29478-E
Part FJ	Photovoltaic Program Memorandum Account.....	29513-E
Part FK	Fuel Cell Project Memorandum Account (FCPMA).....	29551,29552-E
Part FL	Cornerstone Improvement Project Balancing Account.....	29585-E
Part FM	Diablo Canyon Seismic Studies Balancing Account.....	29615,29616-E
Part FO	AB32 Cost of Implementation Fee Memorandum Account – Electric.....	28120-E
Part FP	CARE/REACH Balancing Account (CRBA)	29959-E
Part FQ	Meter Reading Costs Balancing Account.....	30380-E
Part FS	New System Generation Balancing Account.....	30648-E (N)

(Continued)

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

AT&T	Dept of General Services	Northern California Power Association
Alcantar & Kahl LLP	Douglass & Liddell	Occidental Energy Marketing, Inc.
Ameresco	Downey & Brand	OnGrid Solar
Anderson & Poole	Duke Energy	Praxair
Arizona Public Service Company	Economic Sciences Corporation	R. W. Beck & Associates
BART	Ellison Schneider & Harris LLP	RCS, Inc.
Barkovich & Yap, Inc.	Foster Farms	Recurrent Energy
Bartle Wells Associates	G. A. Krause & Assoc.	SCD Energy Solutions
Bloomberg	GLJ Publications	SCE
Bloomberg New Energy Finance	GenOn Energy, Inc.	SMUD
Boston Properties	Goodin, MacBride, Squeri, Schlotz & Ritchie	SPURR
Braun Blasing McLaughlin, P.C.	Green Power Institute	San Francisco Public Utilities Commission
Brookfield Renewable Power	Hanna & Morton	Seattle City Light
CA Bldg Industry Association	Hitachi	Sempra Utilities
CLECA Law Office	In House Energy	Sierra Pacific Power Company
CSC Energy Services	International Power Technology	Silicon Valley Power
California Cotton Ginners & Growers Assn	Intestate Gas Services, Inc.	Silo Energy LLC
California Energy Commission	Lawrence Berkeley National Lab	Southern California Edison Company
California League of Food Processors	Los Angeles Dept of Water & Power	Spark Energy, L.P.
California Public Utilities Commission	Luce, Forward, Hamilton & Scripps LLP	Sun Light & Power
Calpine	MAC Lighting Consulting	Sunshine Design
Cardinal Cogen	MBMC, Inc.	Sutherland, Asbill & Brennan
Casner, Steve	MRW & Associates	Tabors Caramanis & Associates
Chris, King	Manatt Phelps Phillips	Tecogen, Inc.
City of Palo Alto	McKenzie & Associates	Tiger Natural Gas, Inc.
City of Palo Alto Utilities	Merced Irrigation District	TransCanada
City of San Jose	Modesto Irrigation District	Turlock Irrigation District
Clean Energy Fuels	Morgan Stanley	United Cogen
Coast Economic Consulting	Morrison & Foerster	Utility Cost Management
Commercial Energy	NLine Energy, Inc.	Utility Specialists
Consumer Federation of California	NRG West	Verizon
Crossborder Energy	NaturEner	Wellhead Electric Company
Davis Wright Tremaine LLP	Navigant Consulting	Western Manufactured Housing Communities Association (WMA)
Day Carter Murphy	Norris & Wong Associates	eMeter Corporation
Defense Energy Support Center	North America Power Partners	
Department of Water Resources	North Coast SolarResources	