

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



December 12, 2012

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

Joe Como, Acting Director
CPUC, Division of Ratepayer Advocates
505 Van Ness Avenue
San Francisco, CA 94102

Subject: Energy Division staff disposition of PG&E's Advice Letter 4087-E/-E-A/E-B

Dear Messrs. Cherry and Como:

On July 17, 2012, Pacific Gas and Electric Company filed advice letter AL 4087-E, in which PG&E requests to record revenue requirements for the Utility Owned Generation ("UOG") portion of the Photovoltaic Program ("PV Program") in its Utility Generation Balancing Account ("UGBA"), pursuant to Decision (D.)10-04-052. PG&E requests to record in the UGBA revenue requirements for the first operational year of three PV sites that became operational in June and July 2012, effective on the operational dates of the sites. These revenue requirements include \$18.3 million each for the 20 MW Cantua and Huron sites which became operational on June 26 and June 28, 2012, respectively, and \$9.15 million for the 10 MW Giffin site which became operational on July 2, 2012. These sites were installed during the second year of PG&E's PV program.

The Division of Ratepayer Advocates ("DRA") filed a protest on the advice letter on August 8, 2012. PG&E filed a reply to the protest on August 20, 2012. Since then, PG&E filed two supplements to the advice letter. Advice Letter 4087-E-A was filed on August 27, 2012 to make minor corrections to the revenue requirements for the Cantua and Huron sites which were revised from \$18.330 million to \$18.300 million. Advice Letter 4087-E-B was filed on September 26, 2012, to correct a typographical error, remove revenue requirements for the second operational year of the three PV sites, and submit workpapers showing how the revenue requirements were calculated.

As described below, Energy Division has determined that the advice letter, as supplemented, complies with D.10-04-052 and PG&E's Commission-approved tariffs. PG&E AL 4087-E, as supplemented by AL 4087-E-A, and AL 4087-E-B, is effective on June 26, 2012, as requested in the advice letter. Accordingly DRA's protest on AL 4087-E is rejected.

Basis of DRA's Protest

DRA protested the advice letter on the following grounds:

- 1) The revenue requirement calculation in the advice letter is inconsistent with D.10-04-052, stating that the decision required that the revenue requirement recorded into the UGBA be based on the actual cost of the PV projects. DRA states that the revenue requirement is calculated using the approved cost cap, which includes a 10% contingency, for the PV program.
- 2) PG&E should not include the contingency amount in the revenue requirement unless the contingency amounts were reasonably spent.
- 3) The advice letter is inappropriately filed as Tier 1 but should be filed as a Tier 2 advice letter.

Energy Division has determined that the revenue requirement PG&E proposes to record in the UGBA in AL 4087-E/E-A/E-B, which includes a 10% contingency, is in compliance with D.10-04-052.

In D.10-04-052, the Commission approved the revenue requirement methodology PG&E proposed in its PV program application, A.09-02-019, with some specific modifications. The revenue requirement calculations authorized by the decision also include embedding a 10 percent contingency amount into the approved revenue requirement. D.10-04-052 states:

"This decision authorizes the proposed revenue requirement adjusted to reflect revisions to capital, operations & maintenance costs, the deployment schedule, and the rate of return, as described herein. This revenue requirement includes expenditures of up to \$1.454 billion for the capital costs associated with the UOG portion of its PV Program. This amount is based on a 250 MW PV Program with an average capital cost (in constant 2009 dollars) of \$4,312 per kW (DC) inclusive of a 10 percent contingency amount."¹

¹ D.10-04-052, mimeo, page 2

The revenue requirement calculations proposed by PG&E in its testimony are based on an estimated average revenue requirement per MW of installed capacity. PG&E's testimony states:

"To allow for recovery of the costs of owning and operating the UOG PV facilities, PG&E requests that the Commission adopt an estimated average revenue requirement per MW of installed capacity for each year of the PV UOG Program, as shown in Table 6-3."²

Because the decision approves PG&E's proposed revenue requirement, with the adjustments noted above, and PG&E requests an estimated average revenue requirement per MW of installed capacity, the decision authorizes PG&E to recover its revenue through an estimated average revenue requirement per MW of installed capacity.

PG&E's testimony further clarifies its proposed ratemaking mechanism. It states:

"... PG&E requests that the Commission adopt the average revenue requirements/MW in Table 6-2. As PV facilities are installed, PG&E will accrue revenues in UGBA equal to the installed capacity multiplied by the average \$/MW in Table 6-2."³

D.10-04-052 also approved PG&E's proposed ratemaking mechanism, which gives PG&E authority to calculate its revenue requirement by multiplying the approved installed capacity by the revenue requirement per MW.

PG&E uses the same methodology to calculate the revenue requirement it proposed in AL 4087-E-B. The revenue requirement calculations that PG&E provided in supplemental AL 4087-E-B is consistent with the authority given in D.10-04-052.

Furthermore, D.10-04-052 explicitly allows PG&E to book the authorized revenue requirement into the UGBA. The decision states:

"The authorized revenue requirement shall be booked in its Utility Generation Balancing Account (UGBA) and a memorandum account shall be used to track the difference between its actual capital costs and the revenue requirement entered into its UGBA."⁴

The memorandum account operates to ensure that ratepayers will pay only the actual capital costs of the PV program.

² PG&E testimony, A.09-02-019, PG&E-1, page 6-3

³ PG&E testimony, A.09-02-019, PG&E-1, page 6-8

⁴ D.10-04-052, mimeo, pp. 33-34; see also Ordering Paragraphs 4a and 4b of D.10-04-052.

The ratepayers will pay only the actual capital costs of the five-year PV program, which began in October 2010. The decision ordered PG&E to create a memorandum account to track the difference between the authorized revenue requirement recorded in the UGBA and the actual revenue requirement based on PG&E's recorded capital costs of the program. Ratepayers will be refunded the difference if the actual costs of the program are less than the authorized revenue requirement recorded in the UGBA, at the end of the 5-year PV program. If the actual revenue requirement based on PG&E's recorded capital costs is greater than the authorized revenue requirement at the end of the 5-year program, the excess costs will be subject to a reasonableness review. This is confirmed in PG&E's tariffs. The memorandum account that PG&E established pursuant to D.10-04-052 is the Photovoltaic Program Memorandum Account ("PVPMA"). The PVPMA tariff, filed by PG&E's in AL 3692-E and made effective on July 30, 2010 in compliance with D.10-04-052, states:

"The purpose of the Photovoltaic Program Memorandum Account is to track the difference between the revenue requirement associated with the capital costs incurred as a result of PG&E's PV Program and the authorized revenue requirement set forth for this Program in Decision (D.) 10-04-052."

The tariff further states that should the actual revenue requirement based on recorded capital costs of the PV Program exceed the authorized revenue requirement at the end of the 5-year program, these costs will be subject to a reasonableness review per Decision 10-04-052, and that:

"Should the authorized revenue requirement exceed the actual revenue requirement at the end of the 5-year program, the difference between the authorized revenue requirement and the actual costs will be refunded back to the ratepayers via a debit entry to the PVPMA and a credit entry to the UGBA".⁵

The memorandum account operates to ensure that ratepayers will pay only the actual capital costs of the PV program. But the determination of whether PG&E's actual revenue requirement of the PV Program, based on PG&E's recorded capital costs, is less than the authorized revenue requirement will not be made until the end of the 5-year program, when all of PG&E costs are known.

In sum, Energy Division has determined that PG&E's revenue requirement proposed to be recorded in the UGBA in AL 4087-E complies with D.10-04-052.

⁵ PG&E tariffs, Electric Preliminary Statement Part FJ, Photovoltaic Program Memorandum Account (PVPMA), emphasis added.

Table 6-3 in PG&E's work papers shows that, for PV facilities installed during the second year of the program, the average revenue requirement/MW is \$915 for the first year of service.⁶

Table 6-3 (Revised)(1)						
Pacific Gas and Electric Company						
250 MW PV UOG Program						
Average \$/MW by Program Year						
(thousands of Nominal dollars)						
Line No.		2010	2011	2012	2013	2014
1	2010 Projects	991	829	777	725	685
2	2011 Projects		915	775	728	680
3	2012 Projects			880	748	702
4	2013 Projects				858	730
5	2014 Projects					850

D.10-04-052 authorizes PG&E to record a revenue requirement equal to the amount of MW installed multiplied by the average revenue requirement per MW installed in the UGBA. PG&E installed a total of 50 MWs, served by three different facilities. Multiplying the 50 MWs by \$915/MW yields a revenue requirement of \$45.75 million, as was requested in the advice letter. Hence, PG&E's requested revenue requirement to be recorded in the UGBA complies with D.10-04-052.

AL 4087-E is appropriately filed as Tier 1.

DRA also contends that the advice letter should be filed as Tier 2 but the advice letter is filed as Tier 1. Energy Division has determined that the advice letter is appropriately filed as Tier 1.

DRA argues that the advice letter should be Tier 2 because it proposes "a rate or revenue requirement update for performance-based ratemaking as approved by the Commission for the Utility submitting the update."⁷ Under General Order 96-B, Section 5-2, such advice letters should be categorized as Tier 2. Energy Division has determined that the revenue requirement calculation used in the advice letter is not an update for performance-based ratemaking. Therefore, the condition raised by DRA does not apply to AL 4087-E.

⁶ The first year of the PV program began in October 2010 pursuant to Ordering Paragraph 2 of D.10-06-028, which made a correction to D.10-04-052. Thus, the second year of the program began in October 2011 and ended in October 2012. In AL 4087-E, PG&E requests to record the revenue requirements associated with the three PV sites for the second program year, which were installed in June and July of 2012.

⁷ General Order 96B, Section 5-2

Messrs. Cherry and Como
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AL 4087-E is appropriately filed as Tier 1. General Order 96B, Section 5-1, states that the advice letter should be Tier 1 if the issue is

"A change in a rate or charge pursuant to an index or formula that the Commission has approved for use in an advice letter by the Utility submitting the advice letter, not including the first time the Utility uses that index or formula. This Industry Rule does not cover a change in a methodology, such as a methodology approved by the Commission for use by a Utility for performance-based ratemaking."⁸

This advice letter satisfies the above stated condition, and thus should be filed as Tier 1. First, the ratemaking methodology used in the advice letter was approved by the Commission in D.10-04-052. Second, this is not the first time PG&E used this method in calculating the revenue requirement to be recorded into the UGBA for the Solar PV program, after its adoption by the Commission. AL 3920-E, filed by PG&E in 2011, used the same methodology as was proposed in this advice letter to calculate the revenue requirement for the first year of program and was approved by the Commission. Therefore, AL 4087-E should not be a Tier 2 advice letter, but is appropriately categorized as a Tier 1 advice letter.

Further, PG&E's ratemaking proposal adopted in D.10-04-052 provides that PG&E begin accruing revenues in the UGBA as of the operational date of the PV facility. The effective date of the AL 4087-E, as supplemented by AL 4087-E-A and AL 4087-E-B, must be June 26, 2012, the operational date of the Cantua site, addressed in the advice letter. Since the advice letter was filed after that operational date, a Tier 1 advice letter is appropriate. A Tier 2 advice letter would become effective no earlier than thirty days after the advice letter filing date, which would conflict with the ratemaking proposal adopted by D.10-04-052.⁹

If you have any questions, please contact Elaine Lau of the Energy Division (415-703-5621).

Sincerely,



Edward Randolph
Director, Energy Division
California Public Utilities Commission

⁸ General Order 96B, Section 5-1

⁹ See General Order 96-B, General Rules 7.3.1, 7.3.3 and 7.3.4



July 17, 2012

Advice 4087-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Implementation of PG&E's 2012 through 2013 Revenue Requirement Adjustments for the Photovoltaic Program

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its electric generation revenue requirements.

Purpose

Pacific Gas and Electric Company ("PG&E") proposes to include the Photovoltaic Program ("PV Program") revenue requirements in the Utility Generation Balancing Account ("UGBA") base amount effective June 26, 2012.

Background

On April 22, 2010, the Commission issued D. 10-04-052, which adopted PG&E's PV Program in A. 09-02-019. This decision adopts a five-year solar PV program to develop up to 500 Megawatts (MW) of solar PV facilities. The decision provides for the development of solar facilities through both Utility-owned generation (UOG) and power purchase agreements. Under the UOG portion of the PV Program, PG&E is authorized to install up to 250 MWs of UOG facilities at a rate of 50 MW per year. Pursuant to OP 4 of the decision:

"Pacific Gas and Electric Company is authorized to recover up to \$1.45 billion in capital costs for the Utility-owned generation portion of its Photovoltaic Program via cost-of service ratemaking as follows:

- a.) Pacific Gas and Electric Company may book the authorized revenue requirement in its Utility Generation Balancing Account."

In compliance with this decision, PG&E is recording the authorized revenue requirements in the UGBA. The revenue requirement recorded in the UGBA each

month is calculated by multiplying the total amount of capacity in service for the month in Megawatt-hours (MWh) by the adopted revenue requirement per MWh. Below PG&E provides the PV sites placed into operation in 2012 as well as the corresponding operative dates and annual revenue requirements for Years 1 through 2 by site:

<u>PV Site</u>	<u>Operative Date</u>	<u>MWs</u>	<u>(Amounts in millions)</u>	
			<u>Year 1</u>	<u>Year 2</u>
Cantua	6/26/2012	20	\$18.330	\$15.500
Huron	6/28/2012	20	18.330	15.500
Giffen	7/02/2012	10	<u>9.150</u>	<u>7.750</u>
Total			\$45.810	\$38.750
\$ Per MW			\$915	\$775

Attachment 1 of this filing shows the cumulative adjustments to the base revenue requirements through September 26, 2012.

Also, as provided in advice filing 3920-E, Attachment 1 has been updated for Year 2 annual revenue requirements for PV sites placed into operation in 2011 (Westside, Five Points and Stroud). The Commission approved advice 3920-E on November 3, 2011.

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 **August 6, 2012**, which is 20 days from 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: EDTariffUnit@cpuc.ca.gov

Copies also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

The protest also should be sent via U.S. Mail (and by facsimile and electronically, if possible) to PG&E at the address shown below on the same date it is mailed or delivered to the Commission:

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

Facsimile: (415) 973-7226
E-mail: PGETariffs@pge.com

Effective Date

PG&E submits this advice letter as a Tier 1 filing. PG&E requests that this advice letter become effective on **June 26, 2012**.

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. 09-02-019. Address changes to the General Order 96-B service list and all electronic approvals 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/>.



Vice President – Regulatory Relations

cc: Service List A. 09-02-019

Attachment 1: Rolling Revenue Requirements from 2011 GRC Through 2013

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 E)**

Utility type:

ELC

GAS

PLC

HEAT

WATER

Contact Person: Kimberly Chang

Phone #: (415) 972-5472

E-mail: kwcc@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) #: **4087-E**

Tier: **1**

Subject of AL: **Implementation of PG&E's 2012 through 2013 Revenue Requirement Adjustments for the Photovoltaic Program**

Keywords (choose from CPUC listing): Compliance, Agreements, 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.10-04-052

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: _____

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: **June 26, 2012**

No. of tariff sheets: N/A

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: N/A

Service affected and changes proposed: 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

E-mail: EDTariffUnit@cpuc.ca.gov

Pacific Gas and Electric Company

Attn: Brian 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:
Rolling Revenue Requirements
from 2011 GRC Through 2013**

ATTACHMENT 1

 Rolling Revenue Requirements
 From 2011 GRC through 2013
 in thousands

	Electric Distribution	Electric Generation	Gas Distribution	Total
2011 Adopted GRC RRQ	3,358,335	1,667,848	1,154,351	6,180,534
less: Other Operating Revenue	97,880	11,608	22,922	132,410
less: FERC jurisdictional amount	16,722	37		16,759
2011 Base Revenue Amount (Eff. 1/1/11)	3,243,733	1,656,203	1,131,429	6,031,365
2011 Taxes on Retired Meters Revenue	4,850			4,850
2011 Pension	70,751	34,754	35,009	140,514
2011 Pension Adjustment	(100)	324	(313)	(89)
2011 Cornerstone	12,926			12,926
2011 Diablo Canyon Seismic Studies		2,658		2,658
2011 Base Revenue Amount (Eff. 1/1/11)	3,332,160	1,693,939	1,166,125	6,192,224
2011 Colusa Performance Incentive Payment		376		376
2011 Base Revenue Amount (Eff. 2/8/11)	3,332,160	1,694,315	1,166,125	6,192,600
2011 Fuel Cell Project - All 3 Units		5,677		5,677
2011 Base Revenue Amount (Eff. 8/17/11)	3,332,160	1,699,992	1,166,125	6,198,277
2011 Solar PV Program - Westside 15 MWs		14,865		14,865
2011 Base Revenue Amount (Eff. 8/31/11)	3,332,160	1,714,857	1,166,125	6,213,142
2011 Solar PV Program - Five Points 15 MWs		14,865		14,865
2011 Base Revenue Amount (Eff. 9/24/11)	3,332,160	1,729,722	1,166,125	6,228,007
2011 Solar PV Program - 20 Stroud MWs		19,820		19,820
2011 Base Revenue Amount (Eff. 9/26/11)	3,332,160	1,749,542	1,166,125	6,247,827
2012 Attrition Adjustments	123,000	22,000	35,000	180,000
Pension:				
Reverse 2011 Pension	(70,651)	(35,078)	(34,696)	(140,425)
2012 Pension	89,114	44,246	43,764	177,124
Cornerstone:				
Reverse 2011 Cornerstone	(12,926)			(12,926)
2012 Cornerstone	32,537			32,537
Diablo Canyon Seismic Studies:				
Reverse 2011 Diablo Canyon Seismic Studies		(2,658)		(2,658)
2012 Diablo Canyon Seismic Studies		11,907		11,907
2012 Base Revenue Amount (Eff. 1/1/12)	3,493,234	1,789,959	1,210,193	6,493,386
2012 Solar PV Program - Cantua 20 MWs		18,300		18,300
2012 Base Revenue Amount (Eff. 6/26/12)	3,493,234	1,808,259	1,210,193	6,511,686
2012 Solar PV Program - Huron 20 MWs		18,300		18,300
2012 Base Revenue Amount (Eff. 6/28/12)	3,493,234	1,826,559	1,210,193	6,529,986
2012 Solar PV Program - Giffen 10 MWs		9,150		9,150
2012 Base Revenue Amount (Eff. 7/2/12)	3,493,234	1,835,709	1,210,193	6,539,136
2011 Solar PV Program - Westside 15 MWs		(14,865)		(14,865)
2011 Solar PV Program - Westside 15 MWs		12,435		12,435
2012 Base Revenue Amount (Eff. 8/31/12)	3,493,234	1,833,279	1,210,193	6,536,706
2011 Solar PV Program - Five Points 15 MWs		(14,865)		(14,865)
2011 Solar PV Program - Five Points 15 MWs		12,435		12,435
2012 Base Revenue Amount (Eff. 9/24/12)	3,493,234	1,830,849	1,210,193	6,534,276
2011 Solar PV Program - 20 Stroud MWs		(19,820)		(19,820)
2011 Solar PV Program - 20 Stroud MWs		16,580		16,580
2012 Base Revenue Amount (Eff. 9/26/12)	3,493,234	1,827,609	1,210,193	6,531,036

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

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