

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



January 24, 2006

Advice Letter 2678-G-A

Rose de la Torre
Pacific Gas & Electric
77 Beale Street, Room 1088
Mail Code B10C
San Francisco, CA 94105

Subject: Annual gas true-up of transportation balancing accounts and gas transportation rate changes

Dear Ms de la Torre:

Advice Letter 2678-G-A is effective January 1, 2006. A copy of the advice letter is returned herewith for your records.

Sincerely,

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

Sean H. Gallagher, Director
Energy Division

RECEIVED
REGULATORY RELATIONS DEPARTMENT

JAN 26 2006



**Pacific Gas and
Electric Company®**

Brian K. Cherry
Director
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
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November 17, 2005

ADVICE 2678-G
(Pacific Gas and Electric Company ID U39G)

**Subject: Annual Gas True-up of Transportation Balancing Accounts and
Gas Transportation Rate Changes Effective January 1, 2006**

Public Utilities Commission of the State of California

Pursuant to Decision (D.) 05-06-029, Pacific Gas and Electric Company (PG&E) hereby submits its Annual Gas True-up of Transportation Balancing Accounts (AGT) to revise core and noncore gas transportation rates effective January 1, 2006. This filing consolidates changes authorized by the CPUC that impact gas rates and several applications and advice letters proposed to be effective by January 1, 2006.

The overall impact of this filing is an increase in revenues of \$67.1 million presently recovered in rates. Proposed changes in transportation and Gas Accord III revenue requirements and gas public purpose program (PPP) authorized funding effective January 1, 2006, are shown in Attachment I. Attachment II shows the proposed 2006 revenue requirements and PPP authorized funding, balancing account balances and illustrative average rates changes proposed in this filing.

On December 22, 2005, PG&E will consolidate the changes proposed in this advice letter with core procurement rates and revisions to gas transportation rates and gas PPP surcharges reflecting the outcome of pending filings approved by the CPUC for gas rate changes effective January 1, 2006. PG&E will file changes to its gas tariffs at that time.

The assumptions used to calculate the rate changes proposed herein are consistent with the assumptions that were used to calculate the gas PPP surcharges filed in Advice 2671-G on October 31, 2005. As described in Advice 2671-G, PG&E will review the illustrative weighted average cost of gas used to calculate the California Alternate Rates for Energy (CARE) shortfall in gas PPP surcharge rates, and transportation rate change proposals filed herein, and if necessary, will revise the illustrative WACOG in the December 22, 2005, filing to reflect more current market conditions.

Transportation Balancing Accounts

In accordance with D. 05-06-029, and approved in Advice 2646-G, PG&E is submitting this advice filing to change core and noncore transportation rates forty-five (45) days prior to the end of the calendar year for rates effective January 1, 2006. As described in PG&E's approved Preliminary Statement C--Gas *Accounting Terms and Definitions*, Part 11.b, *Revision Dates*, the filing will update the customer class charge components of transportation rates to recover all transportation-related balancing and memorandum account balances for costs that the Commission has authorized to be recovered in rates. To determine the change in the customer class charge components of transportation rates, PG&E will rely on the following:

- 1) The December 31 forecasted balance for each transportation balancing and memorandum account to be updated in the AGT will be determined based on the most recent recorded balance, plus a forecast of the costs and revenues, including interest, through December 31.
- 2) The customer class charge components will be calculated by dividing the forecasted December 31 balancing account balance by PG&E's currently adopted BCAP throughput.

In this filing, the forecast is based on the September 2005 recorded balances for each account plus a forecast of activity for October through December 2005. Attachment II - Table B details the forecasted balances for each of the balancing accounts that total a projected undercollection of \$128.6 million, compared to an undercollection in current rates of \$119.9 million, as shown in Attachment I.

The net result of the update to transportation balancing accounts in the AGT is an increase of \$8.7 million compared to the balancing account balances included in current rates. When allocated to customer classes, the balancing account update results in a decrease of \$16.8 million in core transportation revenues and an increase of \$25.5 million in noncore transportation revenues.

Following are highlights from recent decisions that impact the balancing account balances forecast in the AGT and proposals to recover authorized balances in rates:

1. Core Fixed Cost Account (CFCA)

The AGT includes recovery of \$46 million in the Distribution Cost subaccount of the CFCA and \$17.8 million in the Core Cost subaccount of the CFCA. This is a \$54 million decrease from the CFCA balance being recovered in current rates. In accordance with Biennial Cost Allocation Proceeding D. 05-06-029, and as approved in AL 2645-G effective July 1, 2005, PG&E created two subaccounts in the CFCA. The Distribution Cost subaccount recovers the core distribution base revenue requirement adopted in PG&E's General Rate Case (GRC), including Annual Attrition Adjustments and the Cost of Capital

Proceedings, and other core distribution-related costs authorized by the Commission. The Core Cost subaccount recovers non-distribution-related costs adopted by the Commission that are allocated to core customers.

2. Noncore Customer Class Charge Account (NCA)

The AGT includes a forecasted overcollection of \$1.5 million in the Industrial Distribution subaccount of the NCA, a forecasted overcollection of \$2.6 million in the Industrial Transmission subaccount of the NCA, and a forecasted undercollection of \$3.0 million in the Noncore subaccount of the NCA. The total forecasted balance in the three subaccounts is a \$1.1 million overcollection, for an increase of \$16 million from the NCA balance being recovered in current rates. On October 7, 2005, Advice 2440-G-C was approved, which required PPP funding from industrial distribution and industrial transmission customers to be recorded in new PPP balancing accounts. To implement Advice 2440-G-C, PG&E transferred the September 2005 net PPP activity recorded in these subaccounts to the new PPP balancing accounts and beginning October 1, 2005, PPP activity associated with these customers is no longer recorded in the NCA. The forecast December 31, 2005, PPP balancing account balances are being recovered in gas PPP surcharges filed in Advice 2671-G. The AGT also includes a forecasted undercollection of \$1.1 million in the Interim Relief subaccount of the NCA which is allocated to noncore classes in proportion to their allocation of distribution marginal cost revenues.

3. Enhanced Oil Recovery Account (EOR)

The AGT includes PG&E's proposal to return to customers the forecasted overcollected balance of \$9,000 in the EOR balancing account in the CFCA and NCA, rather than in a separate EOR rate component. The purpose of this balancing account is to true-up actual EOR transportation revenue with the forecast of EOR revenue included in base transportation rates. Because the forecast of gas throughput used to set rates that was adopted by D. 05-06-029 did not include any amounts for these customers, there is no forecast of EOR revenues currently included in base transportation rates. PG&E only anticipates having to provide service as the default service provider, in the event the customer's service is disrupted by their primary service provider. Because of the minimal, if any, activity expected to be recorded to this balancing account, PG&E proposes to return this small amount to core and noncore customers by transferring the recorded December 31, 2005, balance in the EOR balancing account to the Distribution Cost subaccount of the CFCA and Interim Relief subaccount of the NCA.

4. Hazardous Substance Mechanism (HSM)

The AGT includes a \$27.3 million forecasted balance in the HSM balancing account to be recovered from all gas customers. This balancing account provides a uniform methodology for allocating costs and related recoveries associated with covered hazardous substance clean-up and litigation, and related insurance recoveries, as set forth in D. 94-05-020. The costs recorded

in this account were reviewed as part of PG&E's annual HSM report submitted to the CPUC in April 2005.

5. Core Transport Interstate Transition Subaccount of the Core Pipeline Demand Charge Account (CPDCA)

The AGT includes PG&E's proposal to recover the forecasted ending balance of \$288,000 in the Core Transport Interstate Transition subaccount of the CPDCA in the CFCA and remove the separate rate component. This subaccount records pipeline demand charge costs for interstate capacity made available to Core Transport Agents (CTAs) on Gas Transmission Northwest Corporation (GTN) pipeline. This subaccount also records credits received from GTN for core interstate capacity directly assigned to CTAs, and brokered excess capacity. In accordance with D. 04-12-050, Opinion Adopting Gas Accord III Settlement, PG&E filed Advice 2648-G to implement northern and southern paths for firm capacity allocations for CTAs as of November 1, 2005. Advice 2648-G, approved August 24, 2005, eliminated the Core Transport Interstate Transition subaccount of CPDCA, as any GTN capacity that is not accepted for assignment by CTAs is assigned to PG&E's core procurement customers and separate tracking of the CTA portion of GTN capacity costs is no longer necessary. PG&E proposes to transfer the recorded December 31, 2005, balance in this subaccount, to the Core Cost subaccount of the CFCA in order to close the subaccount.

6. Balancing Charge Account (BCA)

PG&E proposes to exclude from the AGT the forecasted December 31, 2005, overcollected balance of \$2.6 million in the BCA. The BCA records the revenue and cost associated with providing balancing service, including charges and credits, as described in gas Schedule G-BAL and gas Rule 14. PG&E proposes to retain the balance in the BCA to offset the cost of gas purchases PG&E plans to make in late 2005 and throughout 2006 to replace undelivered volumes that have been sold to customers under Schedule G-BAL.

7. Customer Energy Efficiency Incentive Account (CEEA) - Annual Earnings Assessment (AEAP) Incentive

The AGT includes a \$25.3 million forecasted balance in the CEEA to be recovered from gas customers. On October 27, 2005, the CPUC issued D. 05-10-041 in the consolidated AEAP, adopting a settlement resolving all pending and anticipated future shareholder incentive claims through 2010 for the demand-side management, energy efficiency, and low income energy efficiency programs for years 1994 through 2001. The gas portion of the total settlement amounts is \$26 million. PG&E has recorded this amount in the CEEA, where it is authorized to recover incentives earned under the customer energy efficiency incentive mechanism.

8. El Paso Settlement Memorandum Account (EPSMA)

The AGT includes PG&E's proposal to recover the forecasted ending balance of \$50,000 in the EPMSA from all core customers. In accordance with D. 03-10-087 and approved in AL 2502-G-A, core aggregation customers' share of the El Paso Settlement refund of \$1.032 million was credited to the EPSMA. Beginning January 1, 2005, the balance, including interest, has been refunded to core aggregation customers by lowering their PG&E transportation rate by \$0.019 per therm. PG&E anticipates completing the refund in November 2005.¹ PG&E proposes to transfer the recorded December 31, 2005, balance in the EPSMA to the Core Cost subaccount of the CFCA for recovery and to close the EPSMA.

9. Gas Reimbursable Fee Balancing Account (GRFBA)

The AGT includes PG&E's proposal to amortize the forecasted \$10.6 million balance in the GRFBA in rates over 24 months. PG&E proposes to recover \$5.3 million, which is half the balance in the GRFBA, in 2006 by transferring a total of \$5.3 million to the Distribution Cost Subaccount of the CFCA and Interim Relief Subaccount of the NCA, where PG&E's is authorized to recover gas related distribution costs from core and noncore customers, respectively. The purpose of the GRFBA is to record for recovery the gas portion of the total amounts paid to the Commission for reimbursement of their professional fees and expenses incurred (to be recovered within four years), pursuant to the Chapter 11 Settlement Agreement Paragraph 15 adopted in Decision 03-12-035. Resolution E-3862² authorized PG&E to include the costs recorded in the GRFBA for review in the AGT.

10. Gas Advanced Metering Account (GAMA)

The AGT includes a \$107,000 forecasted balance in the GAMA balancing account to be recovered from all core gas customers. The purpose of the GAMA is to record and recover the incremental operating and maintenance (O&M) and Administrative and General (A&G) expenditures and capital related revenue requirements incurred to develop pre-deployment activities for the Advanced Metering Infrastructure (AMI) Project. Pursuant to D. 05-09-044, PG&E filed Advice 2658-G/2717-E on September 27, 2005, to establish the GAMA account. On November 2, 2005, PG&E filed Advice 2674-G/2733-E, requesting recovery of \$106,604 for July through September 2005 recorded AMI pre-deployment costs in the AGT. If these pending advice letters are approved by the end of the year, PG&E will transfer the amount approved by the advice letter to the Distribution Cost Subaccount of the CFCA for recovery in rates as requested in Advice 2658-G/2717-E.

¹ PG&E intends to remove the credit from core transport customer transportation rates in conjunction with the December 2005 monthly core procurement advice filing.

² Pursuant to Resolution E-3862, PG&E included the electric portion of amounts paid by PG&E to the Commission for its professional fees and expenses in its Annual Electric True-Up (AET) advice letter. PG&E was authorized to recover the electric portion of these costs as proposed in its AET by Resolution E-3906.

Transportation Revenue Requirement

The following highlights recent decisions and pending filings that impact the transportation revenue requirement and rates filed in the AGT:³

1. 2006 Attrition Adjustment

On November 4, 2005, the Commission approved Advice 2667-G/2722-E, which requested a 2006 Attrition Adjustment to increase PG&E's currently authorized gas distribution revenue requirement by \$35.7 million. As described in that filing, PG&E's 2006 Attrition Adjustment request is consistent with the provisions of D. 04-05-055, PG&E's 2003 test year General Rate Case, and complies with the terms of the Settlement Agreements approved by the Commission in that decision.

2. 2006 Cost of Capital (COC) Adjustment

On May 9, 2005, PG&E filed Application 05-05-006, proposing an increase from its currently authorized 11.22 percent⁴ cost of capital to 11.50 percent cost of capital for 2006. This change will increase PG&E's 2006 gas distribution revenue requirement by approximately \$4 million. On November 14, 2005, the Commission issued a proposed decision in this proceeding. PG&E will revise its January 1, 2006, rates, as necessary to reflect the 2006 COC authorized by the Commission in its final decision in this proceeding.

3. Natural Gas Vehicle (NGV) Expense

PG&E proposes to no longer include a forecast NGV expense in the transportation revenue requirement as the actual authorized expenditures are recovered through the NGV balancing account that is updated in the AGT. Removing the forecast NGV expense reduces the transportation revenue requirement by \$3.8 million.

4. Self Generation Incentive Program (SGIP) and Self Generation Program Memorandum Account (SGPMA)

The AGT includes PG&E's request filed November 9, 2005, in Advice 2673-G/2732-E to recover the gas forecasted December 31, 2005, balance of \$3.8 million in the SGPMA and \$8.8 million of forecasted gas SGIP costs for 2006. In that advice filing, PG&E requested review of its recorded and forecast costs before December 15, 2005, so that the costs may be included in rates effective January 1, 2006. If Advice 2673-G/2732-E is approved, PG&E will include all amounts authorized in the Core Cost subaccount of the CFCA and the

³ On July 13, 2005, Pacific Gas and Electric Company filed a Petition to Modify Decision (D.) 04-05-055 regarding the issue of annual contributions to PG&E's retirement plan trust. In the event the Commission grants PG&E's Petition, and PG&E submits an application for a revenue requirement increase to fund the estimated contribution for 2006, PG&E will update the AGT to reflect the estimated contribution.

⁴ PG&E's return on equity.

Noncore subaccount for the NCA for recovery from core and noncore customers, respectively.

Gas Accord III Revenue Requirement

Decision 04-12-050 adopted PG&E's Gas Accord III Settlement, which continued the existing Gas Accord market structure with modifications,⁵ and adopted rates, terms and conditions of service for PG&E's natural gas transmission and storage system effective January 1, 2005, through December 31, 2007. Decision 04-12-050 authorized a revenue requirement for 2006 of \$435.5 million,⁶ as adjusted for the 2005 Cost of Capital adopted in D. 04-12-047. This represents an increase of \$8.1 million from the 2005 gas transmission and storage revenue requirement of \$427.4 million used to set 2005 rates. As shown on Attachment I, \$6.3 million of the total change is reflected in the core procurement revenue requirement and recovered in monthly core procurement rates.

Gas Public Purpose Program Authorized Funding

In accordance with Public Utilities (PU) Code Sections 890-900 and Gas PPP Surcharge D. 04-08-010, on October 31, 2005, PG&E filed Advice 2671-G updating its natural gas PPP surcharge rates to fund authorized energy efficiency (EE), low-income energy efficiency (LIEE), and California Alternative Rates for Energy (CARE) programs, and public interest research and development (R&D). D.04-08-010 requires PG&E and other jurisdictional gas utilities to implement updated gas PPP surcharge rates each January 1 through an advice letter filed by October 31st of the preceding year.

The gas PPP surcharges filed in AL 2671-G include: 1) funding for EE, LIEE, R&D and CARE administrative fees totaling \$60.9 million, which represents an increase of \$9 million over currently authorized funding levels; 2) amortization over 12 months of forecasted December 31, 2005, balances in the PPP surcharge balancing accounts totaling \$8.3 million, which represents a decrease of \$10.5 million from the balances amortized in 2005 rates; and 3) funding for the CARE program forecasted at \$132.5 million, which represents a \$52.4 million increase over the 2005 forecasted CARE customer discount.

The CARE program provides qualifying customers with a 20% discount on their gas bills. The total forecasted cost of the program is calculated by applying this discount rate to the proposed 2006 transportation and illustrative procurement costs shown in this advice filing. The shortfall that results from CARE discounts is removed from PG&E's transportation revenue requirement and then included in PPP authorized funding.

⁵ D.04-12-050 adopted, with certain revisions, the Gas Accord market structure that was continued in D. 03-12-061.

⁶ See the Gas Accord Settlement Agreement at Exhibit 1 to Decision 04-12-050, Section 5.3 (p.7).

This forecasted CARE program costs assumes an illustrative weighted average cost of gas (WACOG) of \$11.553⁷ per decatherm. Forecasted CARE program costs also reflect the effects of D. 05-10-044, which adopted expanded income eligibility requirements from 175 to 200 percent of federal poverty guidelines effective November 1, 2005.

Effective Date

PG&E requests that this filing be approved effective **January 1, 2006**.

As noted above, illustrative average rates are shown on Attachment II to this filing. PG&E proposes to file final rates December 22, 2005, in its advice letters that will consolidate all year-end gas rate changes authorized to be effective on January 1, 2006. Changes to core transportation rates will be incorporated into the monthly core procurement advice filing for rates effective **January 1, 2006**, with a separate filing for noncore transportation and Gas Accord rates effective **January 1, 2006**.

Protests

Anyone wishing to protest this filing may do so by sending a letter by **December 7, 2005**, 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, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: jjr@cpuc.ca.gov

Protests also should be sent by e-mail and facsimile to Mr. Jerry Royer, Energy Division, as shown above, and by U.S. mail to Mr. Royer at the above address.

⁷ The illustrative WACOG of 11.553 per Dth is based upon the October 5, 2005, published New York Mercantile Exchange (NYMEX) January through December 2006 Natural Gas contract settlement prices adjusted to the citygate and weighted by PG&E's adopted monthly core procurement volumes. This forecast reflects the significant uncertainty in the gas market following the supply disruptions of Hurricanes Katrina and Rita. In December 2005, PG&E intends to review its illustrative WACOG forecast and, if necessary, revise the WACOG used to forecast the CARE shortfall recovered in gas PPP surcharge rates. Any revisions will be filed in a supplemental gas PPP surcharge advice letter and be reflected in transportation rates effective January 1, 2006.

The protest should be sent via both e-mail and facsimile to PG&E on the same date it is mailed or delivered to the Commission at the address shown below.

Pacific Gas and Electric Company
Attention: Brian Cherry
Director, 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

Notice

In accordance with Section III, Paragraph G, of General Order 96-A, 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 below. Address changes should be directed to Rose de la Torre at RxDd@pge.com or (415) 973-4716. Advice letter filings can also be accessed electronically at:

<http://www.pge.com/tariffs>

Brian K. Cherry /sv

Director - Regulatory Relations

Attachments

cc: Service Lists – Biennial Cost Allocation Proceeding Application (A) 04-07-044
General Rate Case/Attrition A. 02-11-017

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 (ID39G)

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: Shilpa Ramaiya

Phone #: (415) 973- 3186

E-mail: srrd@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) #: **2678-G**

Subject of AL: Annual Gas True-up of Transportation Balancing Accounts and Gas Transportation Rate Changes Effective January 1, 2006

Keywords (choose from CPUC listing): TRUE-UP, TRANSPORTATION, BALANCING ACCOUNT

AL filing type: Monthly Quarterly Annual One-Time Other

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:

Decision 05-06-029

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: N/A

Summarize differences between the AL and the prior withdrawn or rejected AL¹: _____

Resolution Required? Yes No

Requested effective date: **01-01-06**

No. of tariff sheets: None

Estimated system annual revenue effect: (%): \$67 million revenue increase

Estimated system average rate effect (%): See Attachment II to Advice 2678-G

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: _____

Service affected and changes proposed¹: _____

Pending advice letters that revise the same tariff sheets: _____

Protests 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

Utility Info (including e-mail)

Attention: Tariff Unit

505 Van Ness Ave.,

San Francisco, CA 94102

jjr@cpuc.ca.gov and jnj@cpuc.ca.gov

¹ Discuss in AL if more space is needed.

**Change in Gas Accord III, Transportation Revenue Requirement and Public Purpose Program Authorized Funding
Effective January 1, 2006**

(In millions of \$)

Line No.		Present July 1, 2005	Proposed 1/1/2006	Total Change	Change by Customer Type		Line No.
					Core	Noncore / Unbundled	
	Gas Accord III Core Procurement Revenue Requirement						
1	Intrastate Capacity	48.5	53.2	4.7	4.7		1
2	Backbone Volumetric	22.1	22.2	0.1	0.1		2
3	Core Storage	41.5	43	1.5	1.5		3
4	Core Brokerage Fee	9.0	9.0	0.0	-		4
5	Total GA III Core Procurement RRQ	121.0	127.4	6.3	6.3		5
	Distribution Revenue Requirements and Customer Class Charge						
6	Annual True-up of Transportation Balancing Accounts	119.9	128.6	8.7	(16.8)	25.5	6
7	2006 Attrition Rate Adjustment to Distribution Base Revenues	947.1	982.8	35.7	34.5	1.2	7
8	2006 Cost of Capital @ 11.5 % Adjustment to Distribution Base Revenues	0.0	4.0	4.0	3.9	0.1	8
9	Self Generation Incentive Program Funding	0.0	8.8	8.8	3.7	5.1	9
10	NGV Funding	3.8	0.0	(3.8)	(1.6)	(2.2)	10
11	CPUC Fee	0.0	0.0	0.0	0.0	0.0	11
12	Core Brokerage Fee Credit	(9.0)	(9.0)	0.0	0.0	0.0	12
13	Less CARE discount recovered in PPP surcharge from non-CARE customers	(80.0)	(132.5)	(52.5)	(52.5)	0.0	13
14	FF&U	1.4	1.5	0.1	(0.2)	0.3	14
15	Total Transportation RRQ with Adjustments and Credits	983.2	984.2	1.0	(29.0)	30.0	15
16	Proc.-Related G-10 Total	(2.5)	(4.5)	(2.0)	(2.0)	0.0	16
17	Proc.-Related G-10 Total Allocated	2.5	4.5	2.0	0.8	1.2	17
18	*Less Additional CARE discount resulting from more customers participating in the CARE Program	(8.2)	-	8.2	8.2	0.0	18
19	Total Transportation Revenue Requirements Reallocated	975.0	984.2	9.2	(22.0)	31.2	19
20	Gas Accord III Transportation RRQ						20
21	Local Transmission	145.7	135.5	(10.2)	(7.1)	(3.1)	21
22	Customer Access	5.0	5.1	0.1	0.0	0.1	22
23	Total Gas Accord Transportation RRQ	150.7	140.6	(10.1)	(7.1)	(2.9)	23
24	Total End Use Transportation RRQ	1,125.7	1,124.8	(0.9)	(29.2)	28.3	24
25	Public Purpose Program (PPP) Funding						25
26	Energy Efficiency	20.8	35.0	14.2	12.8	1.4	26
27	Low Income Energy Efficiency	29.2	17.0	(12.2)	(11.0)	(1.2)	27
28	Research and Development and BOE Administrative Fees	0.2	6.3	6.1	4.1	2.0	28
29	CARE Administrative Expense	1.6	2.6	1.0	0.7	0.3	29
30	Total Authorized PPP Funding	51.8	60.9	9.0	6.5	2.5	30
31	PPP Balancing Accounts	18.8	8.3	(10.5)	(6.7)	(3.9)	31
32	CARE discount recovered from non-CARE customers	80.0	132.5	52.5	33.6	18.9	32
33	Estimated PPP R@PR using BCAP adopted volumes rather than the 3 year recorded average used to calculate 2005 PPP rates	1.1	0.0	(1.1)	(2.1)	1.0	33
34	Total PPP Required Funding	151.7	201.6	50.0	31.3	18.6	34
35	Gas Accord III Unbundled Costs						35
36	Backbone	157.4	168.9	11.5		11.5	36
37	Storage	7.3	7.6	0.3		0.3	37
38	Total GAIII Unbundled	164.7	176.5	11.8		11.8	38
39	Total Change in Gas Costs January 1, 2006	1,563.1	1,630.3	67.1	8.4	58.7	39

* On October 27, 2005, the CPUC issued D. 05-10-044 expanding customers eligible to participate in PG&E's CARE program to households with maximum incomes up to 200% of the Federal Poverty Guidelines (FPG). The current maximum household income allowable for customers to qualify for CARE is 175% of the FPG.

PACIFIC GAS AND ELECTRIC COMPANY
REVENUE REQUIREMENT AND PUBLIC PURPOSE PROGRAM AUTHORIZED FUNDING
Proposed Consolidated Gas Rates Effective January 1, 2006
(2006 AGT, 2006 PPP, 2006 GAIII, 2005/06 COC, 2006 Attrition, 2006 SGIP)
\$(000)

Line No.		ANNUAL	Line No.
1	PROCUREMENT REVENUE REQUIREMENT		1
2	Gas Supply Portfolio Costs:		2
3	Sales Commodity Costs	\$3,458,865	3
4	Shrinkage Commodity Costs	\$114,143	4
5	Core Carrying Cost on Cycled Gas in Storage	\$1,662	5
6	Capacity Costs:		6
7	Gas Transmission Northwest Capacity Costs	\$56,734	7
8	Canadian Capacity Costs	\$42,779	8
9	Intrastate Capacity Costs (incl. F&U)	\$53,230	9
10	El Paso Capacity Costs	\$20,341	10
11	Transwestern Capacity Costs	\$22,053	11
12	Storage Costs:		12
13	Core Storage (incl. F&U)	\$41,268	13
14	Core Carrying Cost on Noncycled Gas in Storage (incl. F&U)	\$1,723	14
15	Total Forecast Period Costs for Procurement	\$3,812,798	15
16	Procurement Account Balances	\$0	16
17	Franchise Fees and Uncollectible Accounts Expense	\$43,795	17
18	Brokerage Fees (incl. F&U)	\$8,982	18
19	Total Procurement Revenue Requirement	\$3,865,575	19
20	Less Procurement Revenues at Present Rates	\$3,859,306	20
21	Shortfall in Collecting Authorized RRQ Given Current Rates ¹	\$6,269	21
22	TRANSPORTATION REVENUE REQUIREMENT		22
23	Base Revenue Amount (incl. F&U)		23
24	Distribution	\$986,765	24
25	EOR Credit to Base	\$0	25
26	Brokerage Fee Credit	(\$8,982)	26
27	Natural Gas Vehicle Expenses ²	\$0	27
28	CUPC Fee Expenses	\$0	28
29	Self Generation Incentive Program	\$8,800	29
30	Total Forecast Period Costs for Transportation	\$986,583	30
31	Transportation Account Balances	\$128,613	31
32	Franchise Fees and Uncollectible Accounts Expense	\$1,514	32
33	Total Transportation Revenue Requirement	\$1,116,710	33
34	Less PPP-CARE Shortfall Collected in PPP-CARE Rates (1/2006) ³	\$132,464	34
36	Net Transportation Revenue Requirement Collected in Proposed Rates	\$984,246	36
37	Less Transportation Revenues at Present Rates	\$975,102	37
38	Shortfall in Collecting Authorized RRQ Given Current Rates ¹	\$9,144	38
39	Change in Gas Accord III Local Transmission ⁴	(\$10,178)	39
40	Change in Gas Accord III Customer Access ⁵	\$119	40
41	Total Change in Transportation	(\$915)	41
42	PUBLIC PURPOSE PROGRAM AUTHORIZED FUNDING (excludes F&U) ³		42
43	Energy Efficiency ⁴	\$35,035	43
44	Low Income Energy Efficiency ⁵	\$16,959	44
45	Research and Development ⁶	\$6,085	45
46	CARE Administrative Expense ⁷	\$2,610	46
47	CARE Shortfall in Rates (1/2006)	\$132,464	47
48	BOE Gas Surcharge Administration Costs ⁸	\$178	48
49	Total Forecast Period Costs for Public Purpose Programs	\$193,331	49
50	Public Purpose Program Surcharge Account Balances	\$8,267	50
51	Total Public Purpose Program Authorized Amounts	\$201,597	51
52	Less Public Purpose Program Surcharge Collections at Present Rates	\$151,644	52
53	Shortfall in Collecting Authorized Amounts Given Current Surcharge Rates ¹	\$49,953	53
54	UNBUNDLED GAS ACCORD III REVENUES		54
55	Change in Gas Accord III Storage ⁹	\$287	55
56	Change in Gas Accord III Backbone ⁹	\$11,508	56
57	TOTAL CHANGE	\$87,083	57

- This includes the change in authorized amounts and the change compared to revenues at present rates.
- The Natural Gas Vehicle expense is set to zero; the actual expenditures are recovered through the NGVBA not to exceed the annual funding level approved in D. 03-10-086, adjusted for current year forecast dollars.
- This amount will be recovered in the gas PPP surcharge.
- D.05-09-043, issued on September 22, 2005, authorized funding for three years totaling \$867,468,243, plus carryover funds from prior program years, for PG&E's 2006-2008 EE programs, effective January 1, 2006. For 2006, the total annual authorized amount is \$244,653,750. The allocation of this amount to PG&E's gas department is \$35,035,152.
- D.05-04-052, issued on April 21, 2005, continued the Commission's authorized total annual amount for LIEE of \$56,530,000 for PG&E. The decision also approved an allocation of program costs between electric and gas of 70/30. The 2006 annual LIEE program costs allocated, as approved, to the gas department is \$16,959,000.
- PG&E's portion for 2006 statewide public interest R&D costs is \$6,385,217.32. D.04-08-010 reduced PG&E's future funding responsibility for R&D by the amounts previously collected from PG&E customers for gas public interest R&D, but not spent. Of the \$5,519,408 previously collected, \$299,921 is currently held in the State of California Gas Consumption Fund. As a result, R&D funding in the amount of \$6,085,296.32 is included in PG&E's 2006 gas PPP surcharge rates.
- Ordering Paragraph 4 of D.05-04-052 authorized a total annual CARE administration amount of \$7,457,000 for PG&E. On June 1, 2005, PG&E filed A.05-06-005, which requested to continue the currently authorized annual CARE administration expenses of \$7,457,000 in 2006. The allocation of the amount to PG&E's gas department in 2006 is \$2,609,950 based on the 20% CARE discounts received in the prior year.
- BOE administrative costs are included in gas PPP surcharge rates pursuant to D. 04-08-010.
- These amounts represent the change resulting from GA III authorized amounts in D. 04-12-050, and are included to show the total change in authorized amounts included in rates effective January 1, 2006.

**PACIFIC GAS AND ELECTRIC COMPANY
FORECASTED BALANCING ACCOUNT BALANCES
(2006 Annual True-up, 2006 PPP, GAII-2006, 2006 COC, 2006 Attrition)
\$(000)**

Line No. PROCUREMENT BALANCING ACCOUNTS ¹

1	PGA: Core Subaccount
2	Core Shrinkage Subaccount
3	Core Firm Storage Account
4	Core Demand Charge Subaccount of CPDCA
5	
6	Sum of Procurement Balancing Accounts
7	
8	

Balance	Allocation	
	Sept 05 Recorded Dec. 05 Forecast	Core
\$0		
\$0		
\$0		
\$0		
\$0		
\$0	\$0	\$0

9 TRANSPORTATION BALANCING ACCOUNTS

11	CFCA - Distribution Cost Subaccount
12	CFCA - Core Cost Subaccount
13	Noncore Distribution Fixed Cost Account
14	NC Customer Class Charge (Industrial Distribution Subaccount)
15	NC Customer Class Charge (Industrial Transmission Subaccount)
16	NC Customer Class Charge (Noncore Subaccount)
17	NC Customer Class Charge (Interim Relief)
18	Enhanced Oil Recovery Account
19	Core Brokerage Fee Balancing Account
20	Natural Gas Vehicle Balancing Account
21	Hazardous Substance Balance
22	Core Transport Interstate Transition Subaccount ³
23	Balancing Charge Account
24	Affiliate Transfer Fee Account
27	Customer Energy Efficiency Incentive Recovery Account - Gas
28	El Paso Settlement Memorandum Account ⁴
29	Self Generation Program Memorandum Account
30	Gas Reimbursable Fees Balancing Account ⁵
31	Gas Advanced Metering Account
32	
33	Sum of Transportation Balancing Accounts
34	
35	

Balance	Core	Noncore
\$45,977	\$45,977	
\$17,764	\$17,764	
\$1,384		\$1,384
(\$1,470)		(\$1,470)
(\$2,570)		(\$2,570)
\$2,978		\$2,978
\$1,088		\$1,088
(\$9)	(8)	(\$1)
\$681	681	
\$1,285	539	\$746
\$27,301	11,443	\$15,858
(\$288)	(\$288)	
\$0		
(\$191)	(185)	(6)
\$25,342	25,127	215
\$50	\$50	
\$3,859	1,618	2,242
\$5,325	5,151	174
\$107	\$107	
\$128,613	\$107,976	\$20,637

36 PUBLIC PURPOSE PROGRAM (PPP) SURCHARGE BALANCING ACCOUNTS ⁶

38	PPP-Energy Efficiency
39	PPP-Low Income Energy Efficiency
40	PPP-Research Development and Demonstration
41	PPP-California Alternate Rates for Energy Account
42	
43	Sum of Public Purpose Program Balancing Accounts
44	
45	
46	TOTAL BALANCING ACCOUNTS

Balance	Core	Noncore
\$666	599	\$67
\$169	152	\$17
\$40	27	\$13
\$7,392	4724	\$2,668
\$8,267	\$5,502	\$2,764
\$136,880	\$113,478	\$23,402

- Procurement balancing account balances are updated monthly with core procurement rates pursuant to D. 97-10-065.
- PG&E proposes to transfer the recorded December 31, 2005, balance to the Distribution Cost subaccount of the CFCA and Interim Relief subaccount of the NCA.
- The closing balance in this account is transferred to the CFCA in accordance with AL 2648-G.
- The balance in this account was returned to core transport customers as an "El Paso Settlement Credit" pursuant to AL 2502-G-A; the ending balance is will be transferred to the CFCA.
- PG&E proposes to recover this account from all gas customers over 24 months. The 12/05 forecast balance is \$10,648,000.
- These balances were included in the 2006 PPP Gas Surcharge filed in AL 2671-G.

Attachment II - TABLE C
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE CLASS AVERAGE GAS RATES INCLUDING G-PPPS (\$/th)
Proposed Consolidated Gas Rates Effective January 1, 2006

Line No.	<u>Customer Class</u>	<u>Present Rates</u> (A)	<u>Proposed Rates</u> 2006 PPP and AGT <u>Filing</u> (B)	<u>Change</u> (C)	<u>% Change</u> (c)
BUNDLED - Retail Core (a) (c)					
1	Residential Non-CARE	\$1.745	\$1.762	\$.017	1.0%
2	Residential CARE	\$1.494	\$1.385	(\$.108)	-7.2%
3	Small Commercial	\$1.644	\$1.665	\$.021	1.3%
4	Large Commercial	\$1.397	\$1.417	\$.020	1.4%
TRANSPORTATION and PPP Surcharge - Retail Core (b) (c)					
5	Residential Non-CARE	\$.453	\$.468	\$.015	3.3%
6	Residential CARE	\$.202	\$.092	(\$.110)	-54.6%
7	Small Commercial	\$.358	\$.377	\$.019	5.3%
8	Large Commercial	\$.144	\$.163	\$.019	13.2%
TRANSPORTATION and PPP SURCHARGE- Retail Noncore (b) (c)					
9	Industrial - Distribution (G-NT-D)	\$.116	\$.149	\$.033	28.3%
10	Industrial - Transmission (G-NT-T)	\$.043	\$.064	\$.021	49.4%
11	Industrial - Backbone (G-NT-BB)	\$.025	\$.046	\$.021	82.3%
12	Electric Generation - Transmission (G-EG-D/T)	\$.019	\$.023	\$.004	19.9%
13	Electric Generation - Backbone (G-EG-BB)	\$.005	\$.010	\$.005	113.4%
TRANSPORTATION and PPP SURCHARGE - Wholesale Core and Noncore (b) (c)					
14	Alpine Natural Gas	\$.026	\$.030	\$.004	15.0%
15	Coalinga	\$.025	\$.029	\$.004	15.4%
16	Island Energy	\$.045	\$.049	\$.004	9.5%
17	Palo Alto	\$.019	\$.022	\$.004	20.0%
18	West Coast Gas - Castle	\$.054	\$.060	\$.005	9.8%
19	West Coast Gas - Mather-D	\$.037	\$.042	\$.005	13.4%
20	West Coast Gas - Mather-T	\$.026	\$.030	\$.005	17.5%

(a) Present and proposed bundled rates assume an illustrative 2006 weighted average cost of gas of \$1.1553 per therm. Actual bundled rates change monthly to reflect the market cost of gas.

(b) Class average transportation rates exclude intrastate backbone transmission and storage charges.

(c) Rates are rounded to 3 decimals for viewing ease. Percentage rate changes are calculated on a 5-digit basis.

Attachment II - TABLE D
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE GAS TRANSPORTATION RATES AND PUBLIC PURPOSE PROGRAM SURCHARGES (c)
CLASS AVERAGE END-USE RATES(\$/M)
 Proposed Consolidated Gas Rates Effective January 1, 2006
 Advice 2678-G

Line No.	Customer Class	Present			Proposed			Change (d)		
		Total Tariff RATE	Total G-PPP RATE (e)	Total Tariff w/ G-PPP Rate	Total Tariff RATE	Total G-PPP RATE (e)	Total Tariff w/ G-PPP Rate	Rate	Rate	Rate
BUNDLED - Retail Core (a) (d)										
1	Residential Non-CARE	\$1,704	\$041	\$1,745	\$1,709	\$053	\$1,762	0.3%	28.3%	1.0%
2	Residential CARE	\$1,476	\$018	\$1,494	\$1,367	\$019	\$1,385	-7.4%	4.7%	-7.2%
3	Small Commercial	\$1,608	\$036	\$1,644	\$1,618	\$047	\$1,665	0.6%	31.1%	1.3%
4	Large Commercial	\$1,354	\$042	\$1,397	\$1,362	\$056	\$1,417	0.5%	30.8%	1.4%
TRANSPORTATION RATES - Retail Core (b) (d)										
5	Residential Non-CARE	\$412	\$041	\$453	\$415	\$053	\$468	0.7%	28.3%	3.3%
6	Residential CARE	\$184	\$018	\$202	\$073	\$019	\$092	-60.3%	4.7%	-54.6%
7	Small Commercial	\$321	\$036	\$358	\$329	\$047	\$377	2.5%	31.1%	5.3%
8	Large Commercial	\$102	\$042	\$144	\$108	\$056	\$163	5.9%	30.8%	13.2%
TRANSPORT - Retail Noncore (b) (d)										
9	Industrial - Distribution	\$088	\$029	\$116	\$108	\$041	\$149	23.1%	43.9%	28.2%
10	Industrial - Transmission	\$017	\$026	\$043	\$025	\$039	\$064	53.4%	46.9%	49.4%
11	Industrial - Backbone	(\$001)	\$026	\$025	\$008	\$039	\$046	841.0%	46.9%	62.3%
12	Electric Generation - Transmission (G-EG-T)	\$019	\$000	\$019	\$022	\$000	\$022	15.1%	n/a	15.1%
13	Electric Generation - Backbone (G-EG-BB)	\$005	\$000	\$005	\$010	\$000	\$010	113.3%	n/a	113.3%
TRANSPORT ONLY - Wholesale Core and Noncore (G-WSL) (b) (d)										
14	Alpine Natural Gas	\$026	\$000	\$026	\$030	\$000	\$030	15.0%	n/a	15.0%
15	Coalinge	\$025	\$000	\$025	\$029	\$000	\$029	15.4%	n/a	15.4%
16	Island Energy	\$045	\$000	\$045	\$049	\$000	\$049	9.5%	n/a	9.5%
17	Palo Alto	\$019	\$000	\$019	\$022	\$000	\$022	20.0%	n/a	20.0%
18	West Coast Gas - Castle	\$054	\$000	\$054	\$060	\$000	\$060	9.8%	n/a	9.8%
19	West Coast Gas - Mather Distribution	\$037	\$000	\$037	\$042	\$000	\$042	13.4%	n/a	13.4%
20	West Coast Gas - Mather Transmission	\$026	\$000	\$026	\$030	\$000	\$030	17.5%	n/a	17.5%

(a) Bundled core rates include: (i) an illustrative procurement component that recovers interstate and intrastate backbone transmission charges, storage, brokerage fees and an average annual Weighted Average Cost of Gas (WACOG) of \$1,1553 per therm; and (ii) a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Actual procurement rate changes monthly.

(b) Transportation Only rates include a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Transport only customers must arrange for their own gas purchases and transportation to PG&E's citygate/local transmission system.

(c) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharges that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, customer energy efficiency, Research Development and Demonstration program and BOE/CPUC Admin costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharge; see Tariff G-PPP for details.

(d) Rates are rounded to 3 decimals for viewing ease. Percentage rate changes are calculated on a 5-digit basis.

Attachment II - TABLE E
PACIFIC GAS AND ELECTRIC COMPANY
CORE NATURAL GAS VEHICLE RATES AND REVENUES (EXPERIMENTAL CLASSES)
Proposed Consolidated Gas Rates Effective January 1, 2006

Line No.	Rate Class	PRESENT RATES & REVENUES July 1, 2005 (BCAP Dec. Impl.)			PROPOSED RATES & REVENUES 1/1/2006			PROPOSED CHANGE IN RATES Change	PROPOSED \$/therm or \$/cust. mo. %
		Adj Billing Determinant	RATE OR CHARGE	TEST PERIOD REVENUE	Adj Billing Determinant	RATE OR CHARGE	TEST PERIOD REVENUE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
1	G-NGV1 Customer Charge	137	\$13.42	\$44	137	\$13.42	\$44	\$.00	0.00%
2	Volumetric Rate	25,349	\$1.30134	\$32,987	25,349	\$1.34225	\$34,024	\$.04090	3.14%
3	G-NGV1	25,349	\$1.30308	\$33,031	25,349	\$1.34398	\$34,068	\$.04090	3.14%
5	G-NGV2 Volumetric Rate	3,943	\$1.98513	\$7,828	3,943	\$2.05603	\$8,107	\$.07090	3.57%
4	Volumetric Rate	3,943	\$1.98513	\$7,828	3,943	\$2.05603	\$8,107	\$.07090	3.57%
5	Total Core NGV	29,292	\$1.39489	\$40,859	29,292	\$1.43984	\$42,176	\$.04494	3.22%

Rates include an illustrative WACOG of \$1.1553 per therm. January 2006 NGV rates also include G-PPPS of \$0.03579 per t

**PG&E Gas and Electric Advice
Filing List
General Order 96-A, Section III(G)**

ABAG Power Pool
Accent Energy
Aglet Consumer Alliance
Agnews Developmental Center
Ahmed, Ali
Alcantar & Eisesser
Anderson Donovan & Poole P.C.
Applied Power Technologies
APS Energy Services Co Inc
Arter & Hadden LLP
Avista Corp
Barkovich & Yap, Inc.
BART
Bartle Wells Associates
Blue Ridge Gas
Bohannon Development Co
BP Energy Company
Braun & Associates
C & H Sugar Co.
CA Bldg Industry Association
CA Cotton Ginners & Growers Assoc.
CA League of Food Processors
CA Water Service Group
California Energy Commission
California Farm Bureau Federation
California Gas Acquisition Svcs
California ISO
Calpine
Calpine Corp
Calpine Gilroy Cogen
Cambridge Energy Research Assoc
Cameron McKenna
Cardinal Cogen
Cellnet Data Systems
Chevron Texaco
Chevron USA Production Co.
Childress, David A.
City of Glendale
City of Healdsburg
City of Palo Alto
City of Redding
CLECA Law Office
Commerce Energy
Constellation New Energy
Cooperative Community Energy
CPUC
Cross Border Inc
Crossborder Inc
CSC Energy Services
Davis, Wright Tremaine LLP
Davis, Wright, Tremaine, LLP
Defense Fuel Support Center
Department of the Army

Department of Water & Power City
DGS Natural Gas Services
DMM Customer Services
Douglass & Liddell
Downey, Brand, Seymour & Rohwer
Duke Energy
Duke Energy North America
Duncan, Virgil E.
Dutcher, John
Dynergy Inc.
Ellison Schneider
Energy Law Group LLP
Energy Management Services, LLC
Enron Energy Services
Exelon Energy Ohio, Inc
Exeter Associates
Foster Farms
Foster, Wheeler, Martinez
Franciscan Mobilehome
Future Resources Associates, Inc
G. A. Krause & Assoc
Gas Transmission Northwest Corporation
GLJ Energy Publications
Goodin, MacBride, Squeri, Schlotz &
Hanna & Morton
Heeg, Peggy A.
Hitachi Global Storage Technologies
Hogan Manufacturing, Inc
House, Lon
Imperial Irrigation District
Integrated Utility Consulting Group
International Power Technology
Interstate Gas Services, Inc.
J. R. Wood, Inc
JTM, Inc
Kaiser Cement Corp
Luce, Forward, Hamilton & Scripps
Manatt, Phelps & Phillips
Marcus, David
Masonite Corporation
Matthew V. Brady & Associates
Maynor, Donald H.
McKenzie & Assoc
McKenzie & Associates
Meek, Daniel W.
Mirant California, LLC
Modesto Irrigation Dist
Morrison & Foerster
Morse Richard Weisenmiller & Assoc.
Navigant Consulting
New United Motor Mfg, Inc
Norris & Wong Associates
North Coast Solar Resources

Northern California Power Agency
Office of Energy Assessments
Palo Alto Muni Utilities
PG&E National Energy Group
Pinnacle CNG Company
PITCO
Plurimi, Inc.
PPL EnergyPlus, LLC
Praxair, Inc.
Price, Roy
Product Development Dept
R. M. Hairston & Company
R. W. Beck & Associates
Recon Research
Regional Cogeneration Service
RMC Lonestar
Sacramento Municipal Utility District
SCD Energy Solutions
Seattle City Light
Sempra
Sempra Energy
Sequoia Union HS Dist
SESCO
Sierra Pacific Power Company
Silicon Valley Power
Smurfit Stone Container Corp
Southern California Edison
SPURR
St. Paul Assoc
Stanford University
Sutherland, Asbill & Brennan
Tabors Caramanis & Associates
Tansev and Associates
Tecogen, Inc
TFS Energy
Transcanada
Turlock Irrigation District
U S Borax, Inc
United Cogen Inc.
URM Groups
Utility Cost Management LLC
Utility Resource Network
Wellhead Electric Company
Western Hub Properties, LLC
White & Case
WMA