

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



May 15, 2006

Advice Letter 2723-G

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

Subject: Revisions to Preliminary Statement Part C Section 2 – Gas Accounting Terms and Definitions – Gas Revenue Requirement and PPP Funding Requirements

Dear Ms de la Torre:

Advice Letter 2723-G is effective April 1, 2006. A copy of the advice letter is sent herewith for your records.

Sincerely,

Sean H. Gallagher
Director
Energy Division

REGULATORY RELATIONS	
Tariffs	Section
M Brown	D Poster
R Dela Torre	S Ramaiya
B Lam	
MAY 19 2006	
Records _____	
Return to _____	File _____
cc to _____	



Brian K. Cherry
Director
Regulatory Relations

77 Beale Street, Room 1087
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Pacific Gas and Electric Company
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April 13, 2006

Advice 2723-G

(Pacific Gas and Electric Company ID U39G)

Subject: Revisions to Preliminary Statement Part C Section 2 – Gas Accounting Terms and Definitions - Gas Revenue Requirement and PPP Funding Requirements

Public Utilities Commission of the State of California

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its gas tariffs. The affected tariff sheets are included in Attachment I to this filing.

Purpose

This purpose of this filing is to revise Preliminary Statement Part C.2, *Gas Accounting Terms and Definitions – Gas Revenue Requirement and PPP Funding Requirements* in order to present all authorized gas funding requirements in one location in PG&E's tariffs. This filing makes revisions for presentation purposes only and is submitted in the spirit of greater transparency. Rates will not change as a result of this filing.

Background

Historically, PG&E has presented authorized gas base revenues adopted in its General Rate Cases (GRC), along with credits and adjustments authorized in the Biennial Cost Allocation Proceedings (BCAP) in Preliminary Statement Part C.2. The presentation of gas base revenues in Part C.2 has evolved over time as gas distribution base revenue is addressed in the GRC; gas transmission and storage revenue is addressed in Gas Transmission and Storage (GT&S) rate cases/Gas Accord Settlements; and gas Public Purpose Program (PPP) funding has been removed from the company's base revenue and recovered through gas PPP surcharges that are updated January 1 of each year.

PG&E is also authorized to recover other amounts not currently shown on Part C.2, including various procurement and transportation balancing account balances, and more recently, 10/20 Winter Gas Savings Program costs, and Self Generation Incentive Program (SGIP) revenue requirements. As part of the BCAP, annual Gas True-up (AGT) and gas PPP surcharge filings, PG&E develops an illustrative procurement annual revenue requirement that is used to determine total gas transportation and gas PPP surcharge rates. While the illustrative procurement revenue requirement is part of PG&E's total authorized funding, it is also not currently shown on Part C.2.

Thus in this filing, PG&E proposes revisions to Part C.2 to include all elements of its authorized gas funding requirements, including balancing account balances, to be consistent with the amounts authorized to be recovered in rates and recorded in regulatory balancing accounts. PG&E shows the illustrative procurement revenue requirement in order to make a complete showing of assumptions that make up PG&E's transportation rate and gas PPP surcharge rates.

By showing all elements of PG&E's authorized funding in its tariffs, Part C.2 will become a more integral part of future gas rate filings and provide a better perspective of total PG&E gas system revenues. The Part C.2 presented in this advice letter reflects authorized funding requirements included in rates effective April 1, 2006, as filed in AL 2715-G and 2716-G.¹

Preliminary Statement Changes

Preliminary Statement Part C.2. – Gas Accounting Terms and Definitions – Gas Revenue Requirement and PPP Funding Requirements is revised to include Transportation Forecast Period Costs & Balancing Account Balances, the Illustrative Core Procurement Annual Revenue Requirement, and PPP balancing account balances.

The elements added to the table are described in more detail below:

- Transportation Forecast Period Costs and Balancing Account Balances – This new section shows the adopted SGIP Revenue Requirement, CPUC fee and transportation portion of the 10/20 Winter Gas Savings Program costs filed in AL 2715-G and 2716-G for rates effective April 1, 2006. This section includes a line for the total transportation forecast period costs and balancing account balances approved in Annual Gas True-up AL 2678-G/G-A for rates effective January 1, 2006, plus the Self Generation Program Memorandum Account (SGPMA) balancing account balance included in rates effective April 1, 2006. Also shown is a credit to the transportation revenue requirement for the CARE discount that was used to set the current gas PPP surcharge rates effective

¹ PG&E incorporates revised amounts for G-10 Procurement-Related Employee Discount and corresponding Discount Allocation as reflected in Advice 2715-G/2716-G, which supersedes the amounts approved in Advice 2707-G.

January 1, 2006, and the additional CARE discount resulting from changes in rates that is not reflected in current PPP surcharges.

- **Illustrative Core Procurement Annual Revenue Requirement** - This new section shows the illustrative core procurement revenue requirement that is used to determine the CARE discount and the G-10 procurement-related discount included in gas transportation and gas PPP surcharge rates. Actual gas procurement commodity costs change monthly. The illustrative annual gas supply portfolio shown in Part C.2 was approved in Advice 2678-G/G-A.² Also shown are annual core capacity and storage forecast costs with associated credits for the core portion of storage and backbone transmission capacity and volumetric costs authorized in the Gas Accord and included in the core procurement revenue requirement. The credits avoid double counting of these costs between the Gas Accord and Core Procurement sections in Part C.2 and allows revenue requirements to be tied more clearly to the filed presentation in the Gas Accord and other filed rate changes showing the illustrative procurement rate table. The procurement share of 10/20 Winter Gas Savings Program costs included in April 1, 2006, procurement rates are also shown.
- **PPP Funding Requirement** – This existing section has been revised to add the CARE discount and PPP balancing account balances approved in AL 2671-G/G-A for gas PPP surcharges effective January 1, 2006. Also shown is the portion of the PPP funding requirement authorized, but not included in current gas PPP surcharge rates, as explained in Footnote 5 of Part C.2.

Conclusion

PG&E wishes to emphasize that the changes proposed for Preliminary Statement Part C.2. in this advice letter are merely for enhanced presentation purposes and do not affect rates. All of the amounts detailed have been previously authorized by the Commission and are presented here in one location for the convenience of both customers and the Commission. PG&E believes that the revised Part C.2. provides a more complete picture of the total authorized funding requirements and greater transparency for regulatory accounting.

Effective Date

PG&E requests that this advice filing be approved effective **April 1, 2006**, since the amounts shown in Preliminary Statement C.2. are authorized as of that date.

² The Gas Supply Portfolio includes an illustrative annual gas commodity and shrinkage cost calculated using an annual weighted average cost of gas (WACOG) of \$1.1553 per therm.

Protests

Anyone wishing to protest this filing may do so by sending a letter by **May 3, 2006**, 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
505 Van Ness Avenue
San Francisco, California 94102
Facsimile: (415) 703-2200
E-mail: jjr@cpuc.ca.gov and jjj@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. The protest should be sent via both e-mail and facsimile 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
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 General Order 96-A, Section III, Paragraph G, a copy of this advice letter is being sent electronically and sent via U.S. mail to parties shown on the attached list. Address change requests should also be directed to Rose de la Torre at (415) 973-4716. Advice letter filings can also be accessed electronically at:

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



Director, Regulatory Relations

Attachments

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. Pacific Gas and Electric Company U39G

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) #: **2723-G**

Subject of AL: Revisions to Preliminary Statement Part C Section 2 – Gas Accounting Terms and Definitions - Gas Revenue Requirement and PPP Funding Requirements

Keywords (choose from CPUC listing): Core, Noncore, Text Changes

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

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

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL _____

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

Resolution Required? Yes No

Requested effective date: **4-1-2006**

No. of tariff sheets: 4

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: Preliminary Statement C Part 2

Service affected and changes proposed¹: Presentation of authorized funding requirements

Pending advice letters that revise the same tariff sheets: N/A

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

Attention: Tariff Unit

505 Van Ness Ave.,

San Francisco, CA 94102

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

Utility Info (including e-mail)

Attn: Brian K. Cherry

Director, Regulatory Relations

77 Beale Street, Mail Code B10C

P.O. Box 770000

San Francisco, CA 94177

E-mail: PGETariffs@pge.com

¹ Discuss in AL if more space is needed.

**ATTACHMENT 1
Advice 2723-G**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
23931-G	Preliminary Statement Part C--Gas Accounting Terms and Definitions	23789-G
23932-G	Preliminary Statement Part C (Cont.)	23789-G
23933-G	Table of Contents -- Preliminary Statements	23916-G
23934-G	Table of Contents -- Rate Schedules	23918-G



PRELIMINARY STATEMENT
(Continued)

C. GAS ACCOUNTING TERMS AND DEFINITIONS (Cont'd.)

2. ANNUAL GAS REVENUE REQUIREMENT AND PPP FUNDING REQUIREMENTS: (Cont'd.) (T)

Description	Amount (\$000)				
	Core	Noncore	Unbundled	Core Procurement	Total
GRC BASE REVENUES (incl. F&U) (1):					
Authorized GRC Distribution Base Revenue					999,853
Pension Contribution					43,338
Less: Other Operating Revenue					(16,300)
Authorized GRC Distribution Revenues in Rates	<u>993,288</u>	<u>33,603</u>			<u>1,026,891</u>
BCAP ALLOCATION ADJUSTMENTS AND CREDITS TO BASE:					
G-10 Procurement-Related Employee Discount	(4,885) (R)				(4,885) (R)
G-10 Procurement-Related Employee Discount Allocation	2,048 (I)	2,837 (I)			4,885 (I)
Core Brokerage Fee Credit	(8,982)				(8,982)
GRC Distribution Base Revenue with Adj. and Credits	<u>981,469(R)</u>	<u>36,440 (I)</u>			<u>1,017,909</u>
TRANSPORTATION FORECAST PERIOD COSTS & BALANCING ACCOUNT BALANCES (incl. F&U) (2):					
Transportation Balancing Accounts	81,045	20,863			101,908
Self-Generation Incentive Program Revenue Requirement	12,877	17,843			30,720
CPUC Fee	2,309	3,038			5,347
Franchise Fees and Uncollectible Expense (F&U) (on items above)	995	525			1,520
10/20 Winter Gas Savings Program (WGSP) – Transportation	39,327				39,327
CARE Discount included in PPP Funding Requirement	(132,958)				(132,958)
CARE Discount not in PPP Surcharge Rates	(11,307)				(11,307)
Transportation Forecast Period Costs & Balancing Account Balances	<u>(7,712)</u>	<u>42,269</u>			<u>34,557</u>
GAS ACCORD REVENUE REQUIREMENT (incl. F&U) (3):					
Local Transmission	94,914	40,614			135,528
Customer Access Charge – Transmission		5,072			5,072
Storage w/ Noncycled Carrying Cost	42,991		7,598		50,589
Backbone Transmission / L-401	77,419		166,846		244,265
Gas Accord Revenue Requirement	<u>215,324</u>	<u>45,686</u>	<u>174,444</u>		<u>435,454</u>

- (1) The GRC Distribution Base Revenue includes Distribution Base Revenue adopted in the General Rate Case and allocated to core and noncore customers in Cost Allocation Proceedings, as shown in Part C.3.a. The authorized GRC amount includes the distribution base revenue approved effective January 1, 2003, in D.04-05-055, Cost of Capital adjustments authorized in D.05-12-043, effective January 1, 2006, and attrition adjustment amounts approved effective January 1, 2006, in Advice Letter 2667-G/2722-E.
- (2) The solar portion of the 2006 authorized SGIP Revenue Requirement of \$21.12 million approved in D.05-12-044 was included in rates effective January 1, 2006, in AL 2678-G-A. The total 2006 SGIP Revenue Requirement was authorized to be recovered in 2006 in D. 05-01-024. (N)
- (3) The Gas Accord III Revenue Requirement effective January 1, 2006, was adopted in D.04-12-050. Storage revenues allocated to load balancing are included in unbundled transmission rates. The forecast carrying cost on noncycled gas included in core storage is \$1.723 million. (T)

(Continued)



PRELIMINARY STATEMENT
(Continued)

C. GAS ACCOUNTING TERMS AND DEFINITIONS (Cont'd.)

2. ANNUAL GAS REVENUE REQUIREMENT AND PPP FUNDING REQUIREMENTS: (Cont'd.) (T)

Amount (\$000)

Description	Core				Total	
	Core	Noncore	Unbundled	Procurement		
ILLUSTRATIVE CORE PROCUREMENT REVENUE REQUIREMENT (incl. F&U) (4):						(N)
Illustrative Gas Supply Portfolio				3,552,464	3,552,464	
Interstate and Canadian Capacity				142,044	142,044	
F&U (on items above)				43,797	43,797	
Backbone Capacity	(55,213)			55,213	0	
Backbone Volumetric	(22,206)			22,206	0	
Storage w/ Noncycled Carrying Cost	(42,991)			42,991	0	
Core Brokerage Fee				8,982	8,982	
10/20 WGSP – Procurement				124,536	124,536	
Illus. Core Procurement Revenue Requirement	(120,410)			3,992,233	3,871,823	(N)
TOTAL GAS REVENUE REQUIREMENT (without PPP) IN RATES	<u>1,068,671</u>	<u>124,395</u>	<u>174,444</u>	<u>3,992,233</u>	<u>5,359,743</u>	(N)
PUBLIC PURPOSE PROGRAM (PPP) FUNDING REQUIREMENT (F&U exempt) (5):						(T)
Energy Efficiency (EE)	32,329	3,598			35,927	(T)
EE authorized but not in rates	(803)	(89)			(892)	(N)
Low Income Energy Efficiency (LIEE)	15,260	1,699			16,959	(T)
Research, Demonstration and Development (RD&D)	4,278	2,107			6,385	
RD&D previously recovered in rates	(201)	(99)			(300)	(N)
CARE Administrative & General Expenses	1,668	942			2,610	
BOE and CPUC Administrative Cost	119	59			178	
PPP Balancing Accounts	(3,851)	2,428			(1,423)	(N)
CARE Discount Recovered from non-CARE customers	84,972	47,986			132,958	(N)
Total PPP Funding Requirement in Rates	<u>133,771</u>	<u>58,631</u>			<u>192,402</u>	(T)
TOTAL GAS REVENUE AND PPP FUNDING REQUIREMENT IN RATES	<u>1,202,442</u>	<u>183,026</u>	<u>174,444</u>	<u>3,992,233</u>	<u>5,552,145</u>	(N)
TOTAL AUTHORIZED GAS REVENUE AND PPP FUNDING REQUIREMENT	<u>1,214,753</u>	<u>183,214</u>	<u>174,444</u>	<u>3,992,233</u>	<u>5,564,644</u>	(N)

- (4) The credits shown in the Core column represent the core portion of the Gas Accord Revenue Requirements that is included in the illustrative Core Procurement Revenue Requirement, and are shown here to avoid double counting these costs in the total. The Gas Supply Portfolio cost includes a forecast of carrying cost on cycled gas in storage, and an illustrative commodity and shrinkage cost based on the Weighted Average Cost of Gas (WACOG) of \$1.1553 per therm, approved in Advice 2678-G/G-A and Advice 2692-G. Actual gas commodity costs change monthly. (N)
- (5) The PPP funding requirement is recovered in gas PPP surcharge rates pursuant to D.04-08-010 and AL 2671-G/G-A; and includes LIEE program funding adopted in D.05-12-026, EE program funding adopted in D.05-09-043, CARE annual administration budget adopted in D.05-12-026, and excludes F&U per D.04-08-010. The amount of EE funding in rates effective January 1, 2006, does not include \$892,000 for EM&V approved December 30, 2005, in AL 2683-G. The amount of RD&D funding in rates effective January 1, 2006, is reduced by \$299,921, which is the remaining amount held in the State of California Gas Consumption Fund for amounts previously collected from PG&E customers for gas Public Interest RD&D but not spent. (N)

(Continued)



TABLE OF CONTENTS
(Continued)

PRELIMINARY STATEMENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Part A	Description of Service Area & General Requirements	14615 to 14623,18797-G
Part B	Default Tariff Rate Components.....	23867,23868,23869,23870,23871,23872,23873, 23874,23875,23876,23902 to 23909,23675,23702,23650,23705,22024-G
Part C	Gas Accounting Terms and Definitions.....	23345,23674,23346, 23511,23347,23260,23299,23300,23248,23931,23932,23350,23351,23512-G
Part D	Purchased Gas Account	23513,23514,23515-G
Part E	Not Being Used	
Part F	Core Fixed Cost Account	23353,23354,23355-G
Part G	Not Being Used	
Part H	Not Being Used	
Part I	Not Being Used	
Part J	Noncore Customer Class Charge Account	23356,23357,23271-G
Part K	Enhanced Oil Recovery Account.....	23272-G
Part L	Balancing Charge Account.....	23273,23274-G
Part M	Core Subscription Phase-out Account	18456-G
Part N	Not Being Used	
Part O	CPUC Reimbursement Fee	23910-G
Part P	Income Tax Component of Contributions Provision	21646,13501-G
Part Q	Affiliate Transfer Fees Account.....	23275-G
Part R	Not Being Used	
Part S	Interest.....	12773-G
Part T	Tax Reform Act of 1986	12775-G
Part U	Core Brokerage Fee Balancing Account.....	23276-G
Part V	California Alternate Rates For Energy Account.....	23358-G
Part W	Not Being Used	
Part X	Natural Gas Vehicle Balancing Account.....	23277-G
Part Y	Customer Energy Efficiency Adjustment	18551,18552,18553-G
Part Z	Not Being Used	
Part AA	Not Being Used	
Part AB	Not Being Used	
Part AC	Catastrophic Event Memorandum Account.....	14178,14179-G
Part AD	Not Being Used	
Part AE	Core Pipeline Demand Charge Account	23301-G
Part AF	Not Being Used	
Part AG	Core Firm Storage Account.....	23380-G
Part AH	Air Quality Adjustment Clause	14928 to 14930-G
Part AI	Not Being Used	
Part AJ	Not Being Used	
Part AK	Low Income Energy Efficiency Memorandum Account	21244-G
Part AL	Not Being Used	
Part AM	Not Being Used	

(T)

(Continued)



TABLE OF CONTENTS

	<u>CAL P.U.C. SHEET NO.</u>	
Title Page	11271-G	
Table of Contents:		
Rate Schedules	23934,23823-G	(T)
Preliminary Statements	23933,23753-G	(T)
Rules	22927-G	
Maps, Contracts and Deviations.....	22438-G	
Sample Forms	22434,22926,21538,22266,21292-G	

RATE SCHEDULES

RESIDENTIAL

<u>SCHEDULE</u>	<u>TITLE OF SHEET</u>	<u>CAL P.U.C. SHEET NO.</u>
G-1	Residential Service	23805,23487-G
G1-NGV	Residential Natural Gas Service for Compression on Customers' Premises	23806,23734-G
G-10/20	Winter Gas Savings Program.....	23541,23542-G
GM	Master-Metered Multifamily Service.....	23807,23489,23019-G
GS	Multifamily Service	23808,23491,23215-G
GT	Mobilehome Park Service	23809,23493,23023-G
G-10	Service to Company Employees	11318-G
GL-1	Residential CARE Program Service.....	23810,23495-G
GL1-NGV	Residential Care Program—Natural Gas Service for Compression on Customers' Premises	23811,23740-G
GML	Master-Metered Multifamily CARE Program Service	23812,23497,23027-G
GSL	Multifamily CARE Program Service.....	23813,23814,23216-G
GTL	Mobilehome Park CARE Program Service.....	23815,23816,23502-G
G-MHPS	Master-Metered Mobilehome Park Safety Surcharge	22034-G

NONRESIDENTIAL

G-NR1	Gas Service to Small Commercial Customers	23817,23035-G
G-NR2	Gas Service to Large Commercial Customers	23818,23037-G
G-CP	Gas Procurement Service to Core End-Use Customers	23819-G
G-CPX	Crossover Gas Procurement Service to Core End-Use Customers	23715-G
G-NT	Gas Transportation Service to Noncore End-Use Customers	23652,23653,22037,22038-G
G-EG	Gas Transportation Service to Electric Generation	23654,22895,22525,22173-G
G-WSL	Gas Transportation Service to Wholesale/Resale Customers	23655,22897,22045-G
G-BAL	Gas Balancing Service for Intrastate Transportation Customers	22174, 21867,22135,22047,22048,20037,22136,21872,22137,22138,20042,20043,20044,22051-G

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

ABAG Power Pool	Douglass & Liddell	Palo Alto Muni Utilities
Accent Energy	Downey, Brand, Seymour & Rohwer	PG&E National Energy Group
Aglet Consumer Alliance	Duke Energy	Pinnacle CNG Company
Agnews Developmental Center	Duke Energy North America	Plurimi, Inc.
Ahmed, Ali	Duncan, Virgil E.	PPL EnergyPlus, LLC
Alcantar & Eisesser	Dutcher, John	Praxair, Inc.
Anderson Donovan & Poole P.C.	Dynergy Inc.	Price, Roy
Applied Power Technologies	Ellison Schneider	Product Development Dept
APS Energy Services Co Inc	Energy Law Group LLP	R. M. Hairston & Company
Arter & Hadden LLP	Energy Management Services, LLC	R. W. Beck & Associates
Avista Corp	Enron Energy Services	Recon Research
Barkovich & Yap, Inc.	Exelon Energy Ohio, Inc	Regional Cogeneration Service
BART	Exeter Associates	RMC Lonestar
Bartle Wells Associates	Foster Farms	Sacramento Municipal Utility District
Blue Ridge Gas	Foster, Wheeler, Martinez	SCD Energy Solutions
Bohannon Development Co	Franciscan Mobilehome	Seattle City Light
BP Energy Company	Future Resources Associates, Inc	Sempra
Braun & Associates	G. A. Krause & Assoc	Sempra Energy
C & H Sugar Co.	Gas Transmission Northwest Corporation	Sequoia Union HS Dist
CA Bldg Industry Association	GLJ Energy Publications	SESCO
CA Cotton Ginners & Growers Assoc.	Goodin, MacBride, Squeri, Schlotz &	Sierra Pacific Power Company
CA League of Food Processors	Hanna & Morton	Silicon Valley Power
CA Water Service Group	Heeg, Peggy A.	Smurfit Stone Container Corp
California Energy Commission	Hitachi Global Storage Technologies	Southern California Edison
California Farm Bureau Federation	Hogan Manufacturing, Inc	SPURR
California Gas Acquisition Svcs	House, Lon	St. Paul Assoc
California ISO	Imperial Irrigation District	Stanford University
Calpine	Integrated Utility Consulting Group	Sutherland, Asbill & Brennan
Calpine Corp	International Power Technology	Tabors Caramanis & Associates
Calpine Gilroy Cogen	Interstate Gas Services, Inc.	Tansev and Associates
Cambridge Energy Research Assoc	IUCG/Sunshine Design LLC	Tecogen, Inc
Cameron McKenna	J. R. Wood, Inc	TFS Energy
Cardinal Cogen	JTM, Inc	Transcanada
Cellnet Data Systems	Kaiser Cement Corp	Turlock Irrigation District
Chevron Texaco	Luce, Forward, Hamilton & Scripps	U S Borax, Inc
Chevron USA Production Co.	Manatt, Phelps & Phillips	United Cogen Inc.
Childress, David A.	Marcus, David	URM Groups
City of Glendale	Masonite Corporation	Utility Cost Management LLC
City of Healdsburg	Matthew V. Brady & Associates	Utility Resource Network
City of Palo Alto	Maynor, Donald H.	Wellhead Electric Company
City of Redding	McKenzie & Assoc	Western Hub Properties, LLC
CLECA Law Office	McKenzie & Associates	White & Case
Commerce Energy	Meek, Daniel W.	WMA
Constellation New Energy	Mirant California, LLC	
CPUC	Modesto Irrigation Dist	
Cross Border Inc	Morrison & Foerster	
Crossborder Inc	Morse Richard Weisenmiller & Assoc.	
CSC Energy Services	Navigant Consulting	
Davis, Wright, Tremaine LLP	New United Motor Mfg, Inc	
Defense Fuel Support Center	Norris & Wong Associates	
Department of the Army	North Coast Solar Resources	
Department of Water & Power City	Northern California Power Agency	
DGS Natural Gas Services	Office of Energy Assessments	