

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



October 18, 2006

Advice Letter 2755-G/2881-E-A

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

Subject: Revision of pension contribution balancing accounts for electric and gas for 2006 through 2009 pension contributions

Dear Ms de la Torre:

Advice Letter 2755-G/2881-E-A is effective January 1, 2006. A copy of the advice letter is returned herewith for your records.

Sincerely,

Sean H. Gallagher, Director  
Energy Division

<b>REGULATORY RELATIONS</b>	
Tariffs Section	
M Brown	D Poster
R Dela Torre	S Ramaiya
B Lam	
OCT 23 2006	
Return to	Records
	File
cc to	



**Brian K. Cherry**  
Vice President  
Regulatory Relations

77 Beale Street, Room 1087  
San Francisco, CA 94105

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August 29, 2006

**Advice 2755-G-A/2881-E-A**

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject: Revision of Pension Contribution Balancing Accounts for  
Electric and Gas for 2006 through 2009 Pension Contributions**

**Purpose**

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its proposed electric Preliminary Statement EJ – Pension Contribution Balancing Account (PCBA-E) and gas Preliminary Statement BQ – Pension Contribution Balancing Account (PCBA-G), as filed on August 14, 2006, in Advice 2755-G/2881-E. PG&E proposes new language to gas Preliminary Statement PCBA-G to revise the accounting treatment of the noncore portion of the PCBA-G balance consistent with the accounting treatment of the noncore portion of distribution base revenue authorized in the General Rate Case (GRC). Additionally, PG&E is adding language to electric Preliminary Statement PCBA-E that was inadvertently omitted.

**Background**

On August 14, 2006, in accordance with Decision (D.) 06-06-014, PG&E submitted Advice Letter 2755-G/2881-E to establish electric Preliminary Statement PCBA-E and gas Preliminary Statement PCBA-G to account for the revenue requirement associated with the difference, if any, between the adopted pension contributions and (i) lower contributions for any reason or (ii) federally mandated higher contributions, with the difference to be refunded to or recovered from customers, as the case may be, from 2006-2009.

D.06-06-014 authorizes PG&E to recover contributions to its employee pension plan during the years 2006 to 2009. The decision requires PG&E to contribute \$249.7 million to its pension trust in 2006 and \$153.4 million annually in 2007 to 2009, with the associated revenue requirement divided among PG&E's lines of business.

D.06-06-014 authorizes PG&E to recover the revenue requirement associated with its electric distribution, electric generation, and gas distribution lines of business (GRC jurisdictional). The GRC jurisdictional revenue requirement for 2006 is \$155.0 million and is estimated to be \$98.2 million in each of years 2007 to 2009.

As filed in Advice 2755-G/2881-E, PG&E stated that for the gas portion of the pension contribution, if the actual contribution is higher or lower than the authorized contribution, the revenue requirement associated with the difference will be recorded to the PCBA-G and recovered from or refunded to customers annually in conjunction with PG&E's Annual Gas True-up (AGT) filing via the Core Fixed Cost Account (CFCA) and Noncore Distribution Fixed Cost Account (NDFCA).

Per PG&E's Biennial Cost Allocation Proceeding Decision (D.) 05-06-029, 75 percent of the noncore distribution base revenue is afforded balancing account treatment in the NDFCA and 25 percent is at risk. As approved in Advice 2693-G, the balance in the NDFCA is transferred to the Interim Relief and Distribution Subaccount of the Noncore Customer Class Charge Account (NCA) for recovery in the AGT. Since PG&E's pension contribution is part of the GRC distribution base revenue, it should receive the same accounting treatment.

### **Proposed Preliminary Statement Changes**

PG&E requests that the PCBA-G be revised so that 75 percent of the noncore share of the gas distribution pension contribution is recorded in the account, and the noncore portion of the December 31 balance is transferred to the Interim Relief and Distribution Subaccount of the NCA, rather than the NDFCA, for recovery in the AGT. This filing also clarifies that the core portion of the December 31 balance will be transferred to the Distribution Cost Subaccount of the CFCA for recovery in the AGT.

PG&E has also added language to the PCBA-E that was inadvertently omitted.

The attached Preliminary Statements PCBA-E and PCBA-G supersede the Preliminary Statements that were originally submitted in PG&E Advice 2755-G/2881-E.

### **Protests**

Anyone wishing to protest this filing may do so by sending a letter by **September 18, 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, 4th Floor  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, California 94102  
Facsimile: (415) 703-2200  
E-mail: [jjr@cpuc.ca.gov](mailto:jjr@cpuc.ca.gov) and [jnj@cpuc.ca.gov](mailto:jnj@cpuc.ca.gov)

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above. The protest 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  
Vice President, 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](mailto:PGETariffs@pge.com)

### **Effective Date**

PG&E requests that this advice filing become effective on **January 1, 2006**.

### **Notice**

In accordance with General Order 96-A, Section III, Paragraph G, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and parties on the list for A.05-12-021. Address changes should 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>

A handwritten signature in black ink, appearing to read "Brent K. Anglin". The signature is written in a cursive style with a large, sweeping initial "B".

Vice President, Regulatory Relations

Attachment 1—Tariff Revisions

cc: Service List A.05-12-021

# 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 U39M

Utility type:

ELC       GAS  
 PLC       HEAT       WATER

Contact Person: David Poster

Phone #: (415) 973-1082

E-mail: dxpu@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) #: 2755-G-A/2881-E-A

Subject of AL: Revision of Pension Contribution Balancing Account for Electric and Gas for 2006 through 2009 Pension Contributions

Keywords (choose from CPUC listing): Pension Contributions

AL filing type:  Monthly  Quarterly  Annual  One-Time  Other \_\_\_\_\_

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution: D.06-06-014

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 AL: \_\_\_\_\_

Resolution Required?  Yes  No

Requested effective date: 1/1/2006

No. of tariff sheets: 8

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: N/A

Service affected and changes proposed<sup>1</sup>: N/A

Pending advice letters that revise the same tariff sheets: 2755-G/2881-E

**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)**

**ATTACHMENT 1  
Advice 2755-G-A**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
24223-G	Preliminary Statement Part BQ--Pension Contribution Balancing Account	24153-G
24224-G	Preliminary Statement Part BQ (Cont.)	24154-G
24225-G	Table of Contents -- Preliminary Statements	24155-G
24226-G	Table of Contents -- Rate Schedules	24156-G

**ATTACHMENT 1  
Advice 2881-E-A**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
25227-E	Preliminary Statement Part EJ--Pension Contribution Balancing Account	25163-E
25228-E	Preliminary Statement Part EJ (Cont.)	25164-E
25229-E	Table of Contents -- Rate Schedules	25165-E
25230-E	Table of Contents -- Preliminary Statements	25166-E



PRELIMINARY STATEMENT  
(Continued)

BQ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-G)

(N)

1. **PURPOSE:** The purpose of the PCBA-G is to record the gas distribution revenue requirement associated with the difference between adopted annual pension contributions and (i) lower contributions for any reason; or (ii) federally mandated higher contributions.
2. **APPLICABILITY:** The PCBA-G shall apply to all customer classes, except for any classes that may be specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined annually in conjunction with the Annual Gas True-Up filing via the Core Fixed Cost Account (CFCA) and Noncore Customer Class Charge Account (NCA).
4. **RATES:** The PCBA-G does not currently have a rate component.
5. **CALCULATION:** At the end of each calendar year, through 2009, PG&E shall determine whether the actual pension contribution was higher or lower than the adopted pension contribution per D.06-06-014. If the actual contribution was different than the adopted amount, PG&E shall determine the revenue requirement associated with the difference between the contribution amounts by applying the following factors.

Year of Contribution Difference	Year of Revenue Requirement Adjustment		
	2007	2008	2009
2007	0.70239	0.05206	0.05015
2008		0.70239	0.05206
2009			0.70239

If the actual contribution was higher or lower than the adopted contribution, the following calculation should be performed in the year of the contribution:

- a. Determine the difference between the actual pension contribution and the adopted pension contribution;
- b. Multiply the difference as calculated in Section 5.a by the factor from the above table for the applicable year of the contribution; and
- c. Apply the unbundled cost category (UCC) factor for gas distribution, as adopted in the General Rate Case (19.56% for 2006; 23.53% for 2007-2009), to the amount derived in section 5.b above.

In the years subsequent to the higher or lower contribution, the following calculation should be performed:

- d. Multiply the difference derived in Section 5.a by the appropriate factor for the subsequent years, as applicable.

These steps should be repeated for each year that the actual contribution is different from the adopted contribution.

(N)

(Continued)



PRELIMINARY STATEMENT  
 (Continued)

BQ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-G) (Cont'd.)

(N)

- 6. ACCOUNTING PROCEDURE: PG&E shall maintain the PCBA-G by making entries at the end of each calendar year as follows:
  - a. A debit (if the actual contribution was higher) or credit (if the actual contribution was lower) entry, if applicable, equal to the amount calculated in Section 5.c above, less 25 percent of the portion allocated to noncore gas distribution customers per the cost allocation factors for distribution base revenue shown on Preliminary Statement Part C.3.a;
  - b. A debit (if the actual contribution was higher) or credit (if the actual contribution was lower) entry, as applicable, equal to the amount calculated in Section 5.d above, less 25 percent of the portion allocated to noncore gas distribution customers per the cost allocation factors for distribution base revenue shown on Preliminary Statement Part C.3.a;
  - c. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor; and
  - d. A debit or credit entry, as applicable, to transfer the core portion of the December 31st balance to the Distribution Cost Subaccount of the CFCA and the noncore portion of the December 31st balance to the Interim Relief and Distribution Subaccount of the NCA for recovery in the Annual Gas True-Up filing, or as otherwise authorized by the CPUC. The noncore portion is as calculated above, plus interest, with the remaining balance equal to the core portion.

(N)

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Part AP	Not Being Used	
Part AQ	Pipeline Expansion Balancing Account.....	16519 to 16521-G
Part AR	Demand-Side Management Tax Change Memorandum Account.....	16502-G
Part AS	Not Being Used	
Part AT	Not Being Used	
Part AU	Allocation of Residual Costs Memorandum Account.....	19933,19934-G
Part AV	Capital Audit Consultant Cost Memorandum Account.....	20432-G
Part AW	Self-Generation Program Memorandum Account.....	23782-G
Part AX	Food Service Technology Center Memorandum Account.....	20987-G
Part AY	Not Being Used	
Part AZ	Not Being Used	
Part BA	Public Purpose Program Surcharge-Energy Efficiency.....	23360,23361-G
Part BB	Public Purpose Program Surcharge Memorandum Account.....	23362,23363-G
Part BC	Financial Hedging Memorandum Account.....	21818-G
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Part BG	Gas Credit Facilities Fees Tracking Account.....	22096-G
Part BH	Public Purpose Program Surcharge-Low Income Energy Efficiency.....	23364-G
Part BI	Public Purpose Program Surcharge-Research Development and Demonstration .....	23365,23366-G
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Part BL	Noncore Distribution Fixed Cost Account.....	23285-G
Part BM	Gas Advanced Metering Account.....	23406-G
Part BN	Pension Interest Memorandum Account.....	23777-G
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RATE SCHEDULES

RESIDENTIAL

<u>SCHEDULE</u>	<u>TITLE OF SHEET</u>	<u>CAL P.U.C. SHEET NO.</u>
G-1	Residential Service .....	23732,23487-G
G1-NGV	Residential Natural Gas Service for Compression on Customers' Premises .....	23733,23734-G
G-10/20	Winter Gas Savings Program.....	23541,23542-G
GM	Master-Metered Multifamily Service.....	23735,23489,23019-G
GS	Multifamily Service .....	23736,23491,23215-G
GT	Mobilehome Park Service .....	23737,23493,23023-G
G-10	Service to Company Employees .....	11318-G
GL-1	Residential CARE Program Service.....	23738,23495-G
GL1-NGV	Residential Care Program—Natural Gas Service for Compression on Customers' Premises .....	23739,23740-G
GML	Master-Metered Multifamily CARE Program Service .....	23741,23497,23027-G
GSL	Multifamily CARE Program Service.....	23742,23743,23216-G
GTL	Mobilehome Park CARE Program Service.....	23744,23745,23502-G
G-MHPS	Master-Metered Mobilehome Park Safety Surcharge .....	22034-G

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G-NR1	Gas Service to Small Commercial Customers .....	23746,23035-G
G-NR2	Gas Service to Large Commercial Customers .....	23747,23037-G
G-CP	Gas Procurement Service to Core End-Use Customers .....	23748-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



PRELIMINARY STATEMENT  
(Continued)

EJ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-E) (N)

1. **PURPOSE:** The purpose of the PCBA-E is to record the electric distribution and electric generation revenue requirement associated with the difference between adopted annual pension contributions and (i) lower contributions for any reason; or (ii) federally mandated higher contributions.
2. **APPLICABILITY:** The PCBA-E shall apply to all customer classes, except for any classes that may be specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined annually in conjunction with the Annual Electric True-Up filing via the Distribution Revenue Adjustment Mechanism (DRAM) and Utility Generation Balancing Account (UGBA).
4. **RATES:** The PCBA-E does not currently have a rate component.
5. **CALCULATION:** At the end of each calendar year, through 2009, PG&E shall determine whether the actual pension contribution was higher or lower than the adopted pension contribution per D.06-06-014. If the actual contribution was different than the adopted amount, PG&E shall determine the revenue requirement associated with the difference between the contribution amounts by applying the following factors.

Year of Contribution Difference	Year of Revenue Requirement Adjustment		
	2007	2008	2009
2007	0.70239	0.05206	0.05015
2008		0.70239	0.05206
2009			0.70239

If the actual contribution was higher or lower than the adopted contribution, the following calculation should be performed in the year of the contribution:

- a. Determine the difference between the actual pension contribution and the adopted pension contribution;
- b. Multiply the difference as calculated in Section 5.a by the factor from the above table for the applicable year of the contribution;
- c. Apply the unbundled cost category (UCC) factor for electric distribution, as adopted in the General Rate Case (43.71% for 2006; 42.02% for 2007-2009), to the amount derived in Section 5.b above; and
- d. Apply the unbundled cost category (UCC) factors for electric generation, as adopted in the General Rate Case (24.55% for 2006; 22.70% for 2007-2009), to the amount derived in Section 5.b above.

In the years subsequent to the higher or lower contribution, the following calculation should be performed:

- e. Multiply the difference derived in Section 5.a by the appropriate factor for the subsequent years, as applicable.

These steps should be repeated for each year that the actual contribution is different from the adopted contribution.

(N)

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RATE SCHEDULES

<u>SCHEDULE</u>	<u>TITLE OF SHEET</u>	<u>CAL P.U.C. SHEET NO.</u>
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EE	Service to Company Employees .....	24091-E
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ES	Multifamily Service .....	24786,24787,24788,23640,24789,24790-E
ESR	Residential RV Park and Residential Marina Service .....	24791,24792,24793,20657,24794,24795-E
ET	Mobilehome Park Service .....	24796,24797,24343,24798,24799,24800-E
E-6	Residential Time-of-Use Service .....	24801,24802,24803,24804,24805,24806-E
E-7	Residential Time-of-Use Service .....	24808,24809,24810,24811,24344,24812-E
E-A7	Experimental Residential Alternate Peak Time-of-Use Service .....	21274,24813,24814,24855,24815,24816-E
E-8	Residential Seasonal Service Option .....	24817,24818,24546,24819-E
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Part DL	Not Being Used	
Part DM	Bundled Financing Allocation Tracking Account .....	21610-E
Part DN	Municipal Surcharges on Department of Water Resources Sales .....	21500-E
Part DO	Reliability Cost Balancing Account .....	22440-E
Part DP	Dedicated Rate Component .....	22886,24022-E
Part DQ	Long Term Procurement Memorandum Account .....	23418-E
Part DR	Not Being Used	
Part DS	Restoration Improvement Memorandum Account .....	22642-E
Part DT	Energy Recovery Bond Balancing Account .....	22875,22876,23404-E
Part DU	Community Choice Aggregation Implementation Costs Balancing Account .....	23066-E
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Part EA	Internal Combustion Conversion Incentive Balancing Account .....	23642-E
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Part EC	Demand Response Expenditures Balancing Account .....	24741,24742-E
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**PG&E Gas and Electric Advice  
Filing List  
General Order 96-A, Section III(G)**

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