

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



March 19, 2008

Advice Letter 2906-G/3212-E

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

Subject: Revision of PG&E's Tariffs to Reflect Temporarily
Lower ITCC Rates Due to Tax Law Changes

Dear Mr. Cherry:

Advice Letter 2906-G/3212-E is effective March 1, 2008.

Sincerely,

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

Sean H. Gallagher, Director
Energy Division



Brian K. Cherry
Vice President
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
San Francisco, CA 94177

Fax: 415.973.7226

February 22, 2008

Advice 2906-G/3212-E

(Pacific Gas and Electric Company ID U 39 M)

Subject: Revision of PG&E's Tariffs to Reflect Temporarily Lower ITCC Rates Due to Tax Law Changes.

Public Utilities Commission of the State of California

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its gas and electric Preliminary Statement Parts P and J, respectively. The affected tariff sheets are listed on the enclosed Attachment I.

Purpose

The purpose of this filing is to revise PG&E's gas and electric Preliminary Statements Parts P and J -- *Income Tax Component of Contributions Provision*, respectively, to reflect changes in Federal tax law that temporarily reduce the tax factor used to compute the "Income Tax Component of Contribution (ITCC)" associated with Contributions in Aid of Construction.

Background

On February 13, 2008, President Bush signed into law the Economic Stimulus Act of 2008 (P.L. 110-185; the "Act"). Section 103(a) of the Act, entitled "Special Allowance for Certain Property Acquired During 2008", modifies a depreciation provision -- Section 168(k) to the Internal Revenue Code -- entitled, "Special allowance for certain property acquired after September 10, 2001, and before January 1, 2005." A copy of this new provision is attached (Attachment II).

The additional depreciation allowed under this Act temporarily reduces PG&E's current ITCC factor. The revised ITCC factor has been calculated, as set forth in Attachment III, by using Method 5 as described in Decision (D.) 87-09-026 and D. 87-12-028 in OII 86-11-019.

Tariff Revisions

Gas Preliminary Statement Part P, *Section 5. a.* has been revised to reflect a temporary reduction in the ITCC tax factor to 0.20 (20 percent) on property contributed to PG&E after March 1, 2008 and before January 1, 2009. Property contributed to PG&E after January 1, 2009 will be subject to the previously authorized ITCC tax factor of 35 percent.¹

In a similar fashion, Electric Preliminary Statement Part J, *Section 5. a.* has been revised to reflect a temporary reduction in the ITCC tax factor to 0.22 (22 percent) on property contributed to PG&E after March 1, 2008 and before January 1, 2009. Property contributed to PG&E after January 1, 2009, will be subject to the previously authorized ITCC tax factor of 34 percent.

Effective Date

PG&E requests that this advice filing become effective on **March 1, 2008**, for contributions received on or after such effective date. PG&E has filed this advice filing as soon as practical following the enactment of the Act. To delay the implementation of the effective date to a later date would prevent contributors from benefiting from the lower ITCC rate. PG&E submits this as a Tier 2 filing.

Protests

Due to the requested March 1, 2008 effective date, PG&E respectfully requests that the Commission shorten the protest period to February 27, 2008, five days from the date filed. PG&E will respond to any protests by February 28, 2008. Should PG&E's request be denied, the normal process outlined below for submitting a protest will apply. Anyone may protest this Advice Letter to the California Public Utilities Commission. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. The protest must be made in writing and must be received within 20 days of the date this Advice Letter was filed with the Commission. There is no restriction on who may file a protest. The address for mailing or delivering a protest to the Commission is:

CPUC Energy Division
Attention: Tariff Unit, 4th Floor
505 Van Ness Avenue

¹ On June 6, 2003, PG&E filed Advice 2466-G/2386-E to temporarily lower the ITCC rate due to the Jobs and Growth Tax Relief Reconciliation Act of 2003 (P.L. 108-27). By letter dated May 5, 2004, the Energy Division confirmed its approval of Advice 2466-G/2386-E of a temporary ITCC rate of 22% for property contributed on or after August 1, 2003 and before January 1, 2005.

San Francisco, California 94102

Facsimile: (415) 703-2200

E-mail: mas@cpuc.ca.gov and jnj@cpuc.ca.gov

Copies should also be mailed to the attention of the Director, Energy Division, Room 4005 and Honesto Gatshalian, Energy Division, at the address shown above.

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

Pacific Gas and Electric Company
Attention: Brian 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

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. Address changes or requests for copies of Attachments II or III of this filing should be directed to Rose De La Torre at (415) 973-2218. Advice letter filings can also be accessed electronically at:

<http://www.pge.com/notes/rates/tariffs/advice/html/>



Vice President - 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 (ID U39 M)**

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: David Poster

Phone #: (415) 973-1082

E-mail: dpxu@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) #: 2906-G/3212-E

Tier: 2

Subject of AL: Revision of PG&E's Tariffs to Reflect Temporarily Lower ITCC Rates Due to Tax Law Changes.

Keywords (choose from CPUC listing):

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.87-09-026, 87-12-028

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: _____

Is AL requesting confidential treatment? If so, what information is the utility seeking confidential treatment for: No
Confidential information will be made available to those who have executed a nondisclosure agreement: Yes No

Name(s) and contact information of the person(s) who will provide the nondisclosure agreement and access to the confidential information:

Resolution Required? Yes No

Requested effective date: March 1, 2008

No. of tariff sheets: 6

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: Gas Prelim Part P; Electric Prelim Part J

Service affected and changes proposed¹: N/A

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

Protests, dispositions, and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

**CPUC Energy Division
Tariff Files, Room 4005**

**DMS Branch
505 Van Ness Avenue
San Francisco, CA 94102**

E-mail: jnj@cpuc.ca.gov and mas@cpuc.ca.gov

**Pacific Gas and Electric Company
Attn: Brian K. Cherry
Vice President, Regulatory Relations
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177
E-mail: PGETariffs@pge.com**

**ATTACHMENT 1
Advice 2906-G**

| Cal P.U.C. Sheet No. | Title of Sheet | Cancelling Cal P.U.C. Sheet No. |
|---------------------------------|--|--|
| 26863-G | Preliminary Statement Part P--Income Tax Component of Contributions Provision | 21646-G |
| 26864-G | Table of Contents -- Preliminary Statements | 26653-G |
| 26865-G | Table of Contents -- Title Page | 26708-G |

**ATTACHMENT 1
Advice 3212-E**

| Cal P.U.C. Sheet No. | Title of Sheet | Cancelling Cal P.U.C. Sheet No. |
|---------------------------------|--|--|
| 27174-E | Preliminary Statement Part J--Income Tax Component of Contributions Provision | 20380-E |
| 27175-E | Table of Contents -- Preliminary Statements | 26738-E |
| 27176-E | Table of Contents -- Title Page | 26710-E |



PRELIMINARY STATEMENT
 (Continued)

P. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

1. GENERAL: All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax shall be collected beginning January 1, 1992.

2. DEFINITIONS:
 - a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and related income taxes provided by a person or agency to PG&E. The value of all contributions shall be based on PG&E's estimates or a contract value acceptable to PG&E. Contributions shall consist of two components, as follows:
 - 1) Income Tax Component of Contribution (ITCC); and
 - 2) The balance of the contribution, excluding income taxes (Balance of Contribution).

 - b. Government Agency: For purposes of administering this part of the preliminary statement, a government agency shall include the Federal Government, a California state, county, or local government agency.

3. APPLICABILITY: The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.

4. GOVERNMENT AGENCY EXEMPTIONS:
 - a. Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.

 - b. Condemnation: Contributions resulting from condemnation of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the government agency.

5. DETERMINATION OF ITCC:
 - a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor of 0.35 (35 percent). PG&E will file an advice letter to reflect any changes in the tax factor which would cause an increase or decrease of five percentage points or more. If any portion of a Balance of Contribution is received on or after March 1, 2008, and before January 1, 2009, then the ITCC on such portion shall be computed by multiplying the amount of such portion by a tax factor of 0.20 (20 percent). For Contributions received prior to January 1, 1992, the tax factor shall be 0.28 (28 percent). (T)

 - b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019. (T)

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| Part C | Gas Accounting Terms and Definitions | 23345, 24996-24997, 24663, 24973, 23347, 23760-23761, 24431, 23348, 23561, 23795, 23351, 25093-G |
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PRELIMINARY STATEMENT
 (Continued)

J. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

1. GENERAL: All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax (CCFT) shall be collected beginning January 1, 1992.
2. DEFINITIONS:
 - a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and related income taxes provided by a person or agency to PG&E. The value of all contributions shall be based on PG&E's estimates or a contract value acceptable to PG&E. Contributions shall consist of two components, as follows:
 - 1) Income Tax Component of Contribution (ITCC); and
 - 2) The balance of the contribution, excluding income taxes (Balance of Contribution).
 - b. Government Agency: For purposes of administering this part of the preliminary statement, a government agency shall include the Federal Government, a California state, county, or local government agency.
3. APPLICABILITY: The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.
4. GOVERNMENT AGENCY EXEMPTIONS:
 - a. Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.
 - b. Condemnation: Contributions resulting from condemnation of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the government agency.
5. DETERMINATION OF ITCC:
 - a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor of 0.34 (34 percent). PG&E will file an advice letter to reflect any changes in the tax factor which would cause an increase or decrease of five percentage points or more. If any portion of a Balance of Contribution is received on or after March 1, 2008, and before January 1, 2009, then the ITCC on such portion shall be computed by multiplying the amount of such portion by a tax factor of 0.22 (22 percent). For Contributions received prior to January 1, 1992, the tax factor shall be 0.28 (28 percent). (T)
 - b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019. (T)

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Attachment II

P.L. 110-185: Law Sec. 103. SPECIAL ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED DURING 2008.

Sec. 103. SPECIAL ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED DURING 2008.

(a) In General. Subsection (k) of section 168 of the Internal Revenue Code of 1986 (relating to special allowance for certain property acquired after September 10, 2001, and before January 1, 2005) is amended—

(1) by striking “September 10, 2001” each place it appears and inserting “December 31, 2007”,

(2) by striking “September 11, 2001” each place it appears and inserting “January 1, 2008”,

(3) by striking “January 1, 2005” each place it appears and inserting “January 1, 2009”, and

(4) by striking “January 1, 2006” each place it appears and inserting “January 1, 2010”.

(b) 50 Percent Allowance. Subparagraph (A) of section 168(k)(1) of such Code is amended by striking “30 percent” and inserting “50 percent”.

(c) Conforming Amendments.

(1) Subclause (I) of section 168(k)(2)(B)(i) of such Code is amended by striking “and (iii)” and inserting “(iii), and (iv)”.

(2) Subclause (IV) of section 168(k)(2)(B)(i) of such Code is amended by striking “clauses (ii) and (iii)” and inserting “clause (iii)”.

(3) Clause (i) of section 168(k)(2)(C) of such Code is amended by striking “and (iii)” and inserting “, (iii), and (iv)”.

(4) Clause (i) of section 168(k)(2)(F) of such Code is amended by striking “\$4,600” and inserting “\$8,000”.

(5)

(A) Subsection (k) of section 168 of such Code is amended by striking paragraph (4).

(B) Clause (iii) of section 168(k)(2)(D) of such Code is amended by striking the last sentence.

(6) Paragraph (4) of section 168(l) of such Code is amended by redesignating subparagraphs (A), (B), and (C) as subparagraphs (B), (C),

Attachment II

and (D) and inserting before subparagraph (B) (as so redesignated) the following new subparagraph:

“(A) BONUS DEPRECIATION PROPERTY UNDER SUBSECTION (k)- Such term shall not include any property to which section 168(k) applies.”.

(7) Paragraph (5) of section 168(l) of such Code is amended—

(A) by striking “September 10, 2001” in subparagraph (A) and inserting “December 31, 2007”, and

(B) by striking “January 1, 2005” in subparagraph (B) and inserting “January 1, 2009”.

(8) Subparagraph (D) of section 1400L(b)(2) of such Code is amended by striking “January 1, 2005” and inserting “January 1, 2010”.

(9) Paragraph (3) of section 1400N(d) of such Code is amended—

(A) by striking “September 10, 2001” in subparagraph (A) and inserting “December 31, 2007”, and

(B) by striking “January 1, 2005” in subparagraph (B) and inserting “January 1, 2009”.

(10) Paragraph (6) of section 1400N(d) of such Code is amended by adding at the end the following new subparagraph:

“(E) EXCEPTION FOR BONUS DEPRECIATION PROPERTY UNDER SECTION 168(k)- The term “specified Gulf Opportunity Zone extension property” shall not include any property to which section 168(k) applies.”.

(11) The heading for subsection (k) of section 168 of such Code is amended—

(A) by striking “September 10, 2001” and inserting “December 31, 2007”, and

(B) by striking “January 1, 2005” and inserting “January 1, 2009”.

(12) The heading for clause (ii) of section 168(k)(2)(B) of such Code is amended by striking “PRE-JANUARY 1, 2005” and inserting “PRE-JANUARY 1, 2009”.

(d) Effective Date. The amendments made by this section shall apply to property placed in service after December 31, 2007, in taxable years ending after such date.

PG&E Advice 2906-G/3212-E

Attachment III

Revised ITCC Factor

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

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