

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



March 19, 2009

Advice Letter 2998-G/3424-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 the Extension of the
Lower ITCC Rates Due to Tax Law Changes**

Dear Mr. Cherry:

Advice Letter 2998-G/3424-E is effective January 1, 2009.

Sincerely,

A handwritten signature in blue ink that reads "Julie A. Fitch".

Julie A. Fitch, Director
Energy Division

February 20, 2009

Advice 2998-G/3424-E

(Pacific Gas and Electric Company ID U 39 M)

**Subject: Revision of PG&E's Tariffs to Reflect the Extension of the 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.¹

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 17, 2009, President Obama signed into law the American Recovery and Reinvestment Act of 2009 (the "Recovery Act"; H.R. 1). Section 1201 of the Recovery Act extends 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." The Recovery Act extends the provisions included in the Economic Stimulus Act of 2008, which resulted in a temporarily lower ITCC Tax Factor. A copy of Section 1201 of the Recovery Act is attached (Attachment II).

¹ PG&E reserves all legal rights to challenge the decisions or statutes under which it has been required to make this advice filing, and nothing in this advice filing constitutes a waiver of such rights.

On December 2, 2008, PG&E filed Advice Filing 2975-G/3372-E, notifying the Commission that the lower ITCC Tax Factor under the Economic Stimulus Act would expire on December 31, 2008 unless Congress extended the depreciation provision. With no extension at that time, PG&E requested that the ITCC Tax Factor be changed to 0.31 (32 percent) for gas and 0.34 (34 percent) for electric. This has been calculated using the current statutory income tax rates of 8.84 percent (California) and 35 percent (Federal). It also reflects the temporary Federal depreciable tax life for gas distribution property of 15 years as adopted by the Energy Tax Incentives Act of 2005. This temporary Federal depreciable tax life for gas distribution property is set to sunset on December 31, 2010. By letter dated January 15, 2009, the Energy Division approved Advice Letter 2975-G/3375-E with an effective date of January 1, 2009.

Because the Recovery Act has extended the depreciation provisions of the Economic Stimulus Act of 2008, PG&E requests that the Commission extend through December 31, 2009 the temporarily lower ITCC Tax Factor of 0.20 (20 percent) for gas and 0.22 (22 percent) for electric in effect at December 31, 2008. The extended ITCC Tax 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 86-11-109.

Tariff Revisions

Gas Preliminary Statement Part P, *Section 5. a.* has been revised to reflect an extension of the 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, 2010. Property contributed to PG&E on or after January 1, 2010 will be subject to the previously authorized ITCC tax factor of 31 percent.

In a similar fashion, Electric Preliminary Statement Part J, *Section 5. a.* has been revised to reflect an extension of the 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, 2010. Property contributed to PG&E on or after January 1, 2010, will be subject to the previously authorized ITCC tax factor of 34 percent.

Effective Date

PG&E believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 1 (effective pending disposition) pursuant to GO 96-B. Therefore, PG&E requests that the tariffs proposed herein be approved effective January 1, 2009, which is the effective date of the stimulus legislation.

Protests

Anyone wishing to protest this filing may do so by sending a letter by **March 12, 2009**, 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
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 Gatchalian, Energy Division, at the address shown above. It is also requested that a copy of the protest be sent via postal mail and facsimile to Pacific Gas and Electric Company on the same date it is mailed or delivered to the Commission at the address shown below.

Pacific Gas and Electric Company
Attention: Brian K. 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: PG&ETariffs@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 should be directed to Rose De La Torre (415) 973-4716. Approval letters should be sent to PG&E Tariffs at PG&ETariffs@pge.com. Advice letter filings can also be accessed electronically at:

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



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) #: 2998-G/3424-E

Tier: 1

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

Keywords (choose from CPUC listing): ITCC, Preliminary Statements

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: **January 1, 2009**

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 3424-E**

**Cal P.U.C.
Sheet No.**

Title of Sheet

**Cancelling Cal
P.U.C. Sheet No.**

28063-E	ELECTRIC PRELIMINARY STATEMENT PART J INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	27851-E
28064-E	ELECTRIC TABLE OF CONTENTS Sheet 1	28060-E
28065-E	ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 6	27857-E

**ATTACHMENT 1
Advice 2998-G**

**Cal P.U.C.
Sheet No.**

Title of Sheet

**Cancelling Cal
P.U.C. Sheet No.**

27463-G	GAS PRELIMINARY STATEMENT PART P INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	27336-G
27464-G	GAS TABLE OF CONTENTS Sheet 1	27455-G
27465-G	GAS TABLE OF CONTENTS Sheet 4	27456-G



ELECTRIC PRELIMINARY STATEMENT PART J
INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

Sheet 1

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 0.22 (22 percent). The 22 percent tax factor shall be applicable to contributions received by PG&E before January 1, 2010. 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. (T) (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.

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Sheet 1

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GAS PRELIMINARY STATEMENT PART P
INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

Sheet 1

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 0.20 (20 percent). The 20 percent tax factor shall be applicable to contributions received by PG&E before January 1, 2010. 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. (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)

(Continued)



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Advice 2998-G/3424-E

Attachment 2

SEC. 1201. SPECIAL ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED DURING 2009.

- (a) Extension of Special Allowance-
- (1) IN GENERAL- Paragraph (2) of section 168(k) is amended--
- (A) by striking `January 1, 2010' and inserting `January 1, 2011', and
- (B) by striking `January 1, 2009' each place it appears and inserting `January 1, 2010'.
- (2) CONFORMING AMENDMENTS-
- (A) The heading for subsection (k) of section 168 is amended by striking `January 1, 2009' and inserting `January 1, 2010'.
- (B) The heading for clause (ii) of section 168(k)(2)(B) is amended by striking `PRE-JANUARY 1, 2009' and inserting `PRE-JANUARY 1, 2010'.
- (C) Subparagraph (B) of section 168(l)(5) is amended by striking `January 1, 2009' and inserting `January 1, 2010'.
- (D) Subparagraph (C) of section 168(n)(2) is amended by striking `January 1, 2009' and inserting `January 1, 2010'.
- (E) Subparagraph (B) of section 1400N(d)(3) is amended by striking `January 1, 2009' and inserting `January 1, 2010'.
- (3) TECHNICAL AMENDMENTS-
- (A) Subparagraph (D) of section 168(k)(4) is amended--
- (i) by striking `and' at the end of clause (i),
- (ii) by redesignating clause (ii) as clause (iii), and
- (iii) by inserting after clause (i) the following new clause:
- `(ii) `April 1, 2008' shall be substituted for `January 1, 2008' in subparagraph (A)(iii)(I) thereof, and'.
- (B) Subparagraph (A) of section 6211(b)(4) is amended by inserting `168(k)(4),' after `53(e),'.
- (b) Extension of Election to Accelerate the Amt and Research Credits in Lieu of Bonus Depreciation-
- (1) IN GENERAL- Section 168(k)(4) (relating to election to accelerate the AMT and research credits in lieu of bonus depreciation) is amended--
- (A) by striking `2009' and inserting `2010'in subparagraph (D)(iii) (as redesignated by subsection (a)(3)), and
- (B) by adding at the end the following new subparagraph:
- `(H) SPECIAL RULES FOR EXTENSION PROPERTY-

 (i) TAXPAYERS PREVIOUSLY ELECTING ACCELERATION- In the case of a taxpayer who made the election under subparagraph (A) for its first taxable year ending after March 31, 2008--
 (I) the taxpayer may elect not to have this paragraph apply to extension property, but
 (II) if the taxpayer does not make the election under subclause (I), in applying this paragraph to the taxpayer a separate bonus depreciation amount, maximum amount, and maximum increase amount shall be computed and applied to eligible qualified property which is extension property and to eligible qualified property which is not extension property.

 (ii) TAXPAYERS NOT PREVIOUSLY ELECTING ACCELERATION- In the case of a taxpayer who did not make the election under subparagraph (A) for its first taxable year ending after March 31, 2008--
 (I) the taxpayer may elect to have this paragraph apply to its first taxable year ending after December 31, 2008, and each subsequent taxable year, and
 (II) if the taxpayer makes the election under subclause (I), this paragraph shall only apply to eligible qualified property which is extension property.

 (iii) EXTENSION PROPERTY- For purposes of this subparagraph, the term 'extension property' means property which is eligible qualified property solely by reason of the extension of the application of the special allowance under paragraph (1) pursuant to the amendments made by section 1201(a) of the American Recovery and Reinvestment Tax Act of 2009 (and the application of such extension to this paragraph pursuant to the amendment made by section 1201(b)(1) of such Act).'

(2) TECHNICAL AMENDMENT- Section 6211(b)(4)(A) is amended by inserting '168(k)(4),' after '53(e).'

(c) Effective Dates-

(1) IN GENERAL- Except as provided in paragraph (2), the amendments made by this section shall apply to property placed in service after December 31, 2008, in taxable years ending after such date.

(2) TECHNICAL AMENDMENTS- The amendments made by subsections (a)(3) and (b)(2) shall apply to taxable years ending after March 31, 2008.

Advice 2998-G/3424-E

Attachment 3

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

Aglet	Department of the Army	Northern California Power Association
Agnews Developmental Center	Dept of General Services	Occidental Energy Marketing, Inc.
Alcantar & Kahl	Division of Business Advisory Services	OnGrid Solar
Ancillary Services Coalition	Douglas & Liddell	PPL EnergyPlus, LLC
Anderson & Poole	Douglass & Liddell	Pinnacle CNG Company
Arizona Public Service Company	Downey & Brand	Praxair
BART	Duke Energy	R. W. Beck & Associates
BP Energy Company	Duncan, Virgil E.	RCS, Inc.
Barkovich & Yap, Inc.	Dutcher, John	RMC Lonestar
Bartle Wells Associates	Ellison Schneider & Harris LLP	Recon Research
Blue Ridge Gas	Energy Management Services, LLC	SCD Energy Solutions
Braun & Associates	FPL Energy Project Management, Inc.	SCE
C & H Sugar Co.	Foster Farms	SESCO
CA Bldg Industry Association	Foster, Wheeler, Martinez	SMUD
CAISO	Franciscan Mobilehome	SPURR
CLECA Law Office	G. A. Krause & Assoc.	Santa Fe Jets
CSC Energy Services	GLJ Publications	Seattle City Light
	Goodin, MacBride, Squeri, Schlotz & Ritchie	Sempra Utilities
California Cotton Ginners & Growers Assn	Green Power Institute	Sequoia Union HS Dist
California Energy Commission	Hanna & Morton	Sierra Pacific Power Company
California League of Food Processors	Heeg, Peggy A.	Silicon Valley Power
California Public Utilities Commission	Hitachi	Smurfit Stone Container Corp
Calpine	Hogan Manufacturing, Inc.	Southern California Edison Company
Cameron McKenna	Imperial Irrigation District	St. Paul Assoc.
Cardinal Cogen	Innercite	Sunshine Design
Casner, Steve	International Power Technology	Sutherland, Asbill & Brennan
Cerox	Intestate Gas Services, Inc.	TFS Energy
Chamberlain, Eric	J. R. Wood, Inc.	Tabors Caramanis & Associates
Chevron Company	JTM, Inc.	Tecogen, Inc.
Chris, King	Los Angeles Dept of Water & Power	Tiger Natural Gas, Inc.
City of Glendale	Luce, Forward, Hamilton & Scripps LLP	Tioga Energy
City of Palo Alto	MBMC, Inc.	TransCanada
City of San Jose	MRW & Associates	Turlock Irrigation District
Clean Energy Fuels	Manatt Phelps Phillips	U S Borax, Inc.
Coast Economic Consulting	Matthew V. Brady & Associates	United Cogen
Commerce Energy	McKenzie & Associates	Utility Cost Management
Commercial Energy	Meek, Daniel W.	Utility Resource Network
Constellation	Merced Irrigation District	Utility Specialists
Constellation New Energy	Mirant	Vandenberg Air Force
Consumer Federation of California	Modesto Irrigation District	Verizon
Crossborder Energy	Morgan Stanley	Wellhead Electric Company
Davis Wright Tremaine LLP	Morrison & Foerster	Western Manufactured Housing Communities Association (WMA)
		White & Case
Day Carter Murphy	New United Motor Mfg., Inc.	eMeter Corporation
Defense Energy Support Center	Norris & Wong Associates	
Department of Water Resources	North Coast SolarResources	