

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



February 3, 2011

Advice Letter 3177-G/3779-E

Jane K. Yura
Vice President, Regulation and Rates
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10B
P.O. Box 770000
San Francisco, CA 94177

**Subject: Revision to Gas and Electric Energy Efficiency Balancing
Accounts to Record On-Bill Financing Default Expense**

Dear Ms. Yura:

Advice Letter 3177-G/3779-E is effective January 14, 2011.

Sincerely,

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

Julie A. Fitch, Director
Energy Division



Jane Yura
Vice President
Regulation and Rates

Mailing Address
Mail Code B10B
Pacific Gas and Electric Company
P.O. Box 770000
San Francisco, CA 94177

Fax: 415.973.6520

December 15, 2010

Advice 3177-G/3779-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject: Revision to Gas and Electric Energy Efficiency Balancing
Accounts to Record On-Bill Financing Default Expense**

Purpose

Pacific Gas and Electric Company (PG&E) hereby submits this advice letter to revise Gas Preliminary Statement Part Y, *Gas Public Purpose Energy Efficiency Balancing Account (PPPEEBA)*; Electric Preliminary Statement Part P, *Electric Public Purpose Energy Efficiency Balancing Account (PPPEEBA)*; and Electric Preliminary Statement Part DI, *Procurement Energy Efficiency Balancing Account (PEEBA)* (together referred to as the expense balancing accounts) to correctly record any default on loans made under the On-Bill Financing Program adopted in Decision (D.) 09-09-047 and Advice 3118-G-A/3667-E-A approved on June 30, 2010.

Background

D.09-09-047 adopted the OBF Program, including the provision that the value of the loan pool would be removed from energy efficiency (EE) portfolio cost effectiveness calculations and that the loan defaults would be considered a program expense.

PG&E filed tariffs to implement the OBF Program in Advice 3118-G-A/3667-E-A, approved on June 30, 2010, that included a provision to transfer the authorized OBF loan pool amount from the expense balancing accounts to the Gas and Electric On-Bill Financing Balancing Accounts (OBFBA). This provision allows PG&E to track the OBF loan activity separate from EE program expenses.

In the case of a loan default, the approved OBFBA and expense balancing accounts have offsetting entries to record a reduction to the available loan pool amount in the OBFBA equal to the amount of the default and record the loan default expense in the expense balancing accounts. However, an additional entry is needed to transfer funds back to the expense balancing accounts in an amount equal to the default expense. Without the proposed additional entries, the

approved tariffs inadvertently reduce the amount of EE program funding by the loan default amount rather than reducing the amount of the available OBF loan pool.

Requested Tariff Revisions

PG&E requests a revision to the Gas and Electric PPPEEBAs and PEEBA to record a credit entry in each of the expense balancing accounts equal to the loan default amount recorded in the accounts. These entries will in effect reverse the one-time loan pool transfers previously recorded in the expense balancing accounts by the amount of the loan default. Therefore, the available OBF loan pool will be reduced by the OBF loan default and the available EE program budget will not be impacted. The OBFAs are unchanged.

Specifically, PG&E requests approval to add the following new entry 6e to the PPPEEBA-gas, PPPEEBA- electric, and PEEBA:

- A credit entry to partially reverse the OBF loan pool transfer made in entry 6c, above, equal to the write off for any OBF loan default recorded in entry 6d, above.

Effective Date

PG&E requests that this advice filing become effective on regular notice, **January 14, 2011**, which is 30 calendar days after the date of filing.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, by facsimile or electronically, any of which must be received no later than **January 5, 2011**, which is 21 days after the date of this filing. Protests should be mailed to:

CPUC Energy Division
Tariff Files, Room 4005
DMS Branch
505 Van Ness Avenue
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: jjn@cpuc.ca.gov and mas@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 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:

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 and the service list for A.08-07-021. Address changes to the General Order 96-B service list should be directed to email PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter filings can also be accessed electronically at <http://www.pge.com/tariffs>.

A handwritten signature in cursive script that reads "Jane Yura-OB".

Vice President – Regulation and Rates

cc: Service List for A.08-07-021

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 (ID U39 M)**

Utility type:

ELC

GAS

PLC

HEAT

WATER

Contact Person: Olivia Brown

Phone #: 415.973.9312

E-mail: oxb4@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) #: 3177-G/3779-E

Tier: 2

Subject of AL: Revision to Gas and Electric Energy Efficiency Balancing Accounts to Record On-Bill Financing Default Expense

Keywords (choose from CPUC listing): Compliance

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

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

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL: N/A

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: N/A

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

Resolution Required? Yes No

Requested effective date: January 14, 2011

No. of tariff sheets: 11

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). N/A

Tariff schedules affected: Gas Preliminary Statement Part Y and Electric Preliminary Statement Parts P and DI

Service affected and changes proposed: 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 Ave., San Francisco, CA 94102

jnj@cpuc.ca.gov and mas@cpuc.ca.gov

Pacific Gas and Electric Company

Attn: Jane K. Yura, Vice President, Regulation and Rates

77 Beale Street, Mail Code B10B

P.O. Box 770000

San Francisco, CA 94177

E-mail: PGETariffs@pge.com

**ATTACHMENT 1
Advice GasOBF**

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

Title of Sheet

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

| | | |
|---------|---|---------|
| 28663-G | GAS PRELIMINARY STATEMENT PART Y CUSTOMER ENERGY EFFICIENCY ADJUSTMENT Sheet 3 | 28303-G |
| 28664-G | GAS PRELIMINARY STATEMENT PART Y CUSTOMER ENERGY EFFICIENCY ADJUSTMENT Sheet 4 | |
| 28665-G | GAS TABLE OF CONTENTS Sheet 1 | 28637-G |
| 28666-G | GAS TABLE OF CONTENTS Sheet 4 | 28640-G |



GAS PRELIMINARY STATEMENT PART Y
CUSTOMER ENERGY EFFICIENCY ADJUSTMENT

Sheet 3

Y. CUSTOMER ENERGY EFFICIENCY ADJUSTMENT (CEEA) (Cont'd.)

- 6. Gas Public Purpose Program Energy Efficiency Balancing Account (PPPEEBA): The following entries will be made to this subaccount each month or as applicable:
 - a. A debit entry equal to the expenses incurred for gas portion of authorized EE program related activities;
 - b. A credit entry equal to one-twelfth of the gas PPP surcharge portion of authorized EE funding for the current program year. (see corresponding debit entry in gas Preliminary Statement Part BA - Public Purpose Program Surcharge-Energy Efficiency); (T)
 - c. A one-time debit entry equal to the gas portion of the initially authorized revolving loan amount and any subsequent amount authorized by the Commission (see corresponding credit entry in Gas Preliminary Statement Part BY-On-Bill Financing Balancing Account (OBFBA-Gas); the gas portion of other OBF expenses are recorded in entry 6.a, above.); (T)
 - d. A debit entry equal to the gas portion of a write-off for any OBF loan defaults (See offsetting tracking entries in OBFBA-Gas); (T)
 - e. A credit entry to partially reverse the OBF loan pool transfer made in entry 6c, above, equal to the write off for any OBF loan default recorded in entry 6d, above; (N)
(N)
 - f. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this subaccount; (T)
 - g. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, as approved by the Commission; and (T)
 - h. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries are made, at a rate equal to one-twelfth 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. (T)

(Continued)



GAS PRELIMINARY STATEMENT PART Y
CUSTOMER ENERGY EFFICIENCY ADJUSTMENT

Sheet 4

Y. CUSTOMER ENERGY EFFICIENCY ADJUSTMENT (CEEA) (Cont'd.)

- 7. Gas Public Purpose Program Gas Low-Income Balancing Account (PPPLIBA): The following entries will be made to this subaccount each month or as applicable: (L)
 - a. A debit entry equal to the gas portion of expenses incurred for authorized LIEE program-related activities; |
 - b. A credit entry equal to one-twelfth of the gas PPP surcharge portion of authorized LIEE funding for the current program year. (See corresponding debit entry in gas Preliminary Statement Part BH - Public Purpose Program Surcharge-Low Income Energy Efficiency); |
 - c. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this subaccount; |
 - d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, as approved by the Commission; |
 - e. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries are made, at a rate equal to one-twelfth 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. |



GAS TABLE OF CONTENTS

Sheet 1

| TITLE OF SHEET | CAL P.U.C. SHEET NO. | |
|-------------------------------------|---------------------------------|-----|
| Title Page | 28655-G | (T) |
| Rate Schedules | 28638,28639-G | |
| Preliminary Statements..... | 28666,28465-G | (T) |
| Rules | 28564-G | |
| Maps, Contracts and Deviations..... | 28468-G | |
| Sample Forms | 27715,28300,27262,28314,28503-G | |

(Continued)



GAS TABLE OF CONTENTS

Sheet 4

| PART | TITLE OF SHEET | CAL P.U.C. SHEET NO. |
|-------------------------------|--|---|
| Preliminary Statements | | |
| Part A | Description of Service Area and General Requirements | 14615-14623,18797-G |
| Part B | Default Tariff Rate Components | 28615-28621, 28436-28438, 23229,28403-28411,27884,26727-G |
| Part C | Gas Accounting Terms and Definitions | 23345,28412,28413, 28414,24973,23347,23760,27453,24431,28110,23561,23795,23351,28063-G |
| Part D | Purchased Gas Account..... | 27761,25095,25096,27762-G |
| Part F | Core Fixed Cost Account..... | 27763,24623,27764-G |
| Part J | Noncore Customer Class Charge Account..... | 28552,25108-25109-G |
| Part L | Balancing Charge Account | 23273-23274-G |
| Part O | CPUC Reimbursement Fee | 24987-G |
| Part P | Income Tax Component of Contributions Provision..... | 27938,13501-G |
| Part Q | Affiliate Transfer Fees Account | 23275-G |
| 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 | 23358,28100-G |
| Part X | Liquefied Natural Gas Balancing Account | 27454-G |
| Part Y | Customer Energy Efficiency Adjustment..... | 28301, 28302, 28663, 28664, 27060,27061-G |

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**ATTACHMENT 1
Advice OBF**

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

Title of Sheet

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

| | | |
|---------|---|---------|
| 29729-E | ELECTRIC PRELIMINARY STATEMENT PART P CUSTOMER ENERGY EFFICIENCY ADJUSTMENT Sheet 3 | 29486-E |
| 29730-E | ELECTRIC PRELIMINARY STATEMENT PART P CUSTOMER ENERGY EFFICIENCY ADJUSTMENT Sheet 4 | |
| 29731-E | ELECTRIC PRELIMINARY STATEMENT PART DI PROCUREMENT ENERGY EFFICIENCY BALANCING ACCOUNT Sheet 1 | 29487-E |
| 29732-E | ELECTRIC PRELIMINARY STATEMENT PART DI PROCUREMENT ENERGY EFFICIENCY BALANCING ACCOUNT Sheet 2 | |
| 29733-E | ELECTRIC TABLE OF CONTENTS Sheet 1 | 29681-E |
| 29734-E | ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 6 | 29669-E |
| 29735-E | ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 8 | 29497-E |



ELECTRIC PRELIMINARY STATEMENT PART P
CUSTOMER ENERGY EFFICIENCY ADJUSTMENT

Sheet 3

P. CUSTOMER ENERGY EFFICIENCY ADJUSTMENT (CEEA) (Cont'd.)

- 6. Electric Public Purpose Program Energy Efficiency Balancing Account (PPPEEBA): The following entries will be made to this subaccount each month or as applicable:
 - a. A debit entry equal to the expenses incurred for the electric portion of authorized EE program related activities;
 - b. A credit entry equal to one-twelfth of the Electric PGC portion of authorized EE funding for the current program year (see corresponding debit entry in electric Preliminary Statement Part DA - Public Purpose Programs Revenue Adjustment Mechanism); (T)
 - c. A one-time debit entry equal to the PGC portion of the initial authorized revolving loan amount, and any subsequent amount authorized by the Commission (see corresponding credit entry in Electric Preliminary Statement Part FE-On-Bill Financing Balancing Account (OBFBA-Electric); the PGC portion of other OBF expenses are recorded in entry 6.a, above.); (T)
 - d. A debit entry equal to the PGC portion of a write-off for any OBF loan defaults (see offsetting tracking entries in OBFBA-Electric); (T)
 - e. A credit entry to partially reverse the OBF loan pool transfer made in entry 6c, above, equal to the write off for any OBF loan default recorded in entry 6d, above; (N)
(N)
 - f. A debit or credit entry equal to any amounts authorized by the Commission to be recorded in this subaccount; (T)
 - g. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and (T)
 - h. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries are made, at a rate equal to one-twelfth the interest rate on Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release H.15, or its successor. (T)
- (L)

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ELECTRIC PRELIMINARY STATEMENT PART P
CUSTOMER ENERGY EFFICIENCY ADJUSTMENT

Sheet 4

P. CUSTOMER ENERGY EFFICIENCY ADJUSTMENT (CEEA) (Cont'd.)

- 7. Electric Public Purpose Program Low-Income Balancing Account (PPPLIBA): The following entries will be made to this subaccount each month or as applicable: (L)

 - a. A debit entry equal to the electric portion of expenses incurred for authorized LIEE program-related activities; |
 - b. A credit entry equal to one-twelfth of the Electric PGC portion of authorized LIEE programs for the current program year (See corresponding debit entry in electric Preliminary Statement Part DA - Public Purpose Programs Revenue Adjustment Mechanism); |
 - c. A debit or credit entry equal to any amounts authorized by the Commission to be recorded in this subaccount; |
 - d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and |
 - e. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries are made, at a rate equal to one-twelfth the interest rate on Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release H.15, or its successor. | (L)



ELECTRIC PRELIMINARY STATEMENT PART DI
PROCUREMENT ENERGY EFFICIENCY BALANCING ACCOUNT

Sheet 1

DI. PROCUREMENT ENERGY EFFICIENCY BALANCING ACCOUNT (PEEBA)

1. PURPOSE:

Decision 03-12-062 established the one-way Procurement Energy Efficiency Balancing Account (PEEBA) to track PG&E's procurement energy efficiency (EE) costs and revenues associated with authorized programs. The PEEBA tracks the procurement portion of PG&E's EE program expenditures against the procurement portion of authorized EE program funding.

2. APPLICABILITY:

The PEEBA balance shall apply to all customer classes, except for any classes that may be specifically excluded by the CPUC.

3. REVISION DATE:

The disposition of the balance in this account shall be through the Annual Electric True-up advice letter process or as otherwise authorized by the Commission.

4. RATES:

The PEEBA does not have a separate rate element.

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ELECTRIC PRELIMINARY STATEMENT PART DI
PROCUREMENT ENERGY EFFICIENCY BALANCING ACCOUNT

Sheet 2

DI. PROCUREMENT ENERGY EFFICIENCY BALANCING ACCOUNT (PEEBA)

5. ACCOUNTING PROCEDURE:

PG&E shall maintain the PEEBA by making entries as follows:

- a. A debit entry equal to the procurement portion of authorized EE program expenses. | (L)
- b. A credit entry equal to one-twelfth of the procurement portion of authorized EE funding for the current program year (see corresponding debit entry in electric Preliminary Statement Part EF - Procurement Energy Efficiency Revenue Adjustment Mechanism (PEERAM)). |
- c. One-time debit entry equal to the procurement portion of the initial authorized revolving loan amount, and any subsequent amount authorized by the Commission (see corresponding credit entry in electric Preliminary Statement Part FE – On-Bill Financing Balancing Account (OBFBA-Electric); the procurement portion of other OBF expenses are recorded in entry 5.a, above.) | (T)
- d. A debit entry equal to the procurement portion of write-off for any OBF loan defaults (see offsetting tracking entries in OBFBA - Electric). |
- e. A credit entry to partially reverse the OBF loan pool transfer made in entry 6c, above, equal to the write off for any OBF loan default recorded in entry 6d, above. | (N)
- f. A debit or credit entry equal to any amount authorized by the CPUC to be recorded in this subaccount. | (T)
- g. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC. | (T)
- h. An entry equal to interest on the average balance at the beginning of the month and the balance after the above entries are made, at a rate equal to one-twelfth 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. | (L)



ELECTRIC TABLE OF CONTENTS

Sheet 1

TABLE OF CONTENTS

| SCHEDULE | TITLE OF SHEET | CAL P.U.C. SHEET NO. | |
|-----------------|-------------------------------------|---|-----|
| | Title Page | 29733-E | (T) |
| | Rate Schedules | 29682,29549, 29611,29630-E | |
| | Preliminary Statements | 29734,28907,29735,29587-E | (T) |
| | Rules | 29675-E | |
| | Maps, Contracts and Deviations..... | 29671-E | |
| | Sample Forms | 28385,29638,29325,29614,27639,29532,29550,29628-E | |

(Continued)



ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT

Sheet 6

| PART | TITLE OF SHEET | CAL P.U.C. SHEET NO. |
|-------------------------------|---|---|
| Preliminary Statements | | |
| Part A | Description of Service Area and General Requirements | 12081-12090,17048-E |
| Part E | CPUC Reimbursement Fee | 21604-E |
| Part G | Catastrophic Event Memorandum Account | 18998,11740-E |
| Part H | Interest | 10579-E |
| Part I | Rate Schedule Summary..... | 29332,29333, 29220-E |
| Part J | Income Tax Component of Contributions Provision | 29667,11503-E |
| Part K | Energy Commission Tax | 24297-E |
| Part M | California Alternate Rates for Energy Account..... | 28948, 29849, 29730-E |
| Part P | Customer Energy Efficiency Adjustment..... | 29484,29485,29729-E |
| Part R | Affiliate Transfer Fees Account | 24313-E |
| Part S | Hazardous Substance Mechanism | 22710,15720,22711,22712,13420,13421-E |
| Part U | Capital Audit Consultant Cost Memorandum Account..... | 17993-E |
| Part Y | Electric and Magnetic Field Measurement Policy | 13399-E |
| Part AD | Transition Cost Audit Memorandum Account | 15917-E |
| Part AE | Generation Divestiture Transaction Costs Memorandum Account | 26414-E |
| Part AU | Direct Access Discretionary Cost/Revenue Memorandum Account | 14837-E |
| Part BB | Competition Transition Charge Responsibility for All Customers and CTC Procedure for Departing Loads | 24070,19906,19907,16400,14960,14961, 16229-16231,24071,14964-14969,16401,16402-E |
| Part BF | Streamlining Residual Account..... | 22714-E |
| Part BK | Transmission Revenue Requirement Reclassification Memorandum Account..... | 16761-E |
| Part BO | Real Property Gain/Loss on Sale Memorandum Account..... | 16651-E |
| Part BU | Vegetation Management Balancing Account | 26221,26222-E |
| Part BY | Self-Generation Program Memorandum Account..... | 26209-E |

(T)

(Continued)



ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT

Sheet 8

| PART | TITLE OF SHEET | CAL P.U.C. SHEET NO. |
|-------------------------------|---|---------------------------------|
| Preliminary Statements | | |
| Part DA | Public Purpose Program Revenue Adjustment Mechanism | 27551-E |
| Part DB | Nuclear Decommissioning Adjustment Mechanism (NDAM)..... | 25370-E |
| Part DD | Regulatory Asset Tax Balancing Account..... | 21498-E |
| Part DE | Headroom Account (HA) | 21122-E |
| Part DG | DWR Power Charge Balancing Account | 25086-E |
| Part DI | Procurement Energy Efficiency Balancing Account (PEEBA)..... | 29731, 29732-E |
| Part DK | Gas Procurement Audit Memorandum Account | 21202-E |
| Part DN | Municipal Surcharge on Department of Water Resources Sales (DWR Franchise Fees and Uncollectibles) | 26441-E |
| Part DP | Dedicated Rate Component (DRC)..... | 22886,28682-E |
| Part DT | Energy Recovery Bond Balancing Account (ERBBA)..... | 22875,22876,23404-E |
| Part DU | Community Choice Aggregation Implementation Costs Balancing Account (CCAICBA) | 23066-E |
| Part DV | Community Choice Aggregation Cost Responsibility Surcharge Balancing Account (CCACRSBA) | 23067-E |
| Part DX | Family Electric Rate Assistance Balancing Account (FERABA) | 26859-E |
| Part DZ | Department of Energy Litigation Balancing Account..... | 23994-E |

(T)

(Continued)

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

| | | |
|--|---|--|
| Alcantar & Kahl LLP | Division of Business Advisory Services | Occidental Energy Marketing, Inc. |
| Ameresco | Douglass & Liddell | OnGrid Solar |
| Anderson & Poole | Downey & Brand | Praxair |
| Arizona Public Service Company | Duke Energy | R. W. Beck & Associates |
| BART | Dutcher, John | RCS, Inc. |
| Barkovich & Yap, Inc. | Economic Sciences Corporation | Recurrent Energy |
| Bartle Wells Associates | Ellison Schneider & Harris LLP | SCD Energy Solutions |
| Bloomberg | Foster Farms | SCE |
| Bloomberg New Energy Finance | G. A. Krause & Assoc. | SMUD |
| Boston Properties | GLJ Publications | SPURR |
| | Goodin, MacBride, Squeri, Schlotz & Ritchie | San Francisco Public Utilities Commission |
| Braun Blaising McLaughlin, P.C. | Green Power Institute | Santa Fe Jets |
| Brookfield Renewable Power | Hanna & Morton | Seattle City Light |
| CA Bldg Industry Association | Hitachi | Sempra Utilities |
| CLECA Law Office | In House Energy | Sierra Pacific Power Company |
| CSC Energy Services | International Power Technology | Silicon Valley Power |
| California Cotton Ginners & Growers Assn | Intestate Gas Services, Inc. | Silo Energy LLC |
| California Energy Commission | Lawrence Berkeley National Lab | Southern California Edison Company |
| California League of Food Processors | Los Angeles Dept of Water & Power | Spark Energy, L.P. |
| California Public Utilities Commission | Luce, Forward, Hamilton & Scripps LLP | Sunshine Design |
| Calpine | MAC Lighting Consulting | Sutherland, Asbill & Brennan |
| Casner, Steve | MBMC, Inc. | Tabors Caramanis & Associates |
| Chris, King | MRW & Associates | Tecogen, Inc. |
| City of Palo Alto | Manatt Phelps Phillips | Tiger Natural Gas, Inc. |
| City of Palo Alto Utilities | McKenzie & Associates | TransCanada |
| Clean Energy Fuels | Merced Irrigation District | Turlock Irrigation District |
| Coast Economic Consulting | Modesto Irrigation District | United Cogen |
| Commercial Energy | Morgan Stanley | Utility Cost Management |
| Consumer Federation of California | Morrison & Foerster | Utility Specialists |
| Crossborder Energy | NLine Energy, Inc. | Verizon |
| Davis Wright Tremaine LLP | NRG West | Wellhead Electric Company |
| Day Carter Murphy | Navigant Consulting | Western Manufactured Housing Communities Association (WMA) |
| | | eMeter Corporation |
| Defense Energy Support Center | Norris & Wong Associates | |
| Department of Water Resources | North America Power Partners | |
| Dept of General Services | North Coast SolarResources | |