December 1, 2009

Advice Letter 3551-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: Recovery of Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA) Costs Through PG&E’s Energy Resource Recovery Account (ERRA)

Dear Mr. Cherry:

Advice Letter 3551-E is effective December 2, 2009.

Sincerely,

Julie A. Fitch, Director  
Energy Division
November 2, 2009

Advice 3551-E
(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Recovery of Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA) Costs through PG&E’s Energy Resource Recovery Account (ERRA)

Purpose

Pacific Gas and Electric Company (PG&E) hereby requests the California Public Utilities Commission (CPUC or Commission) to review and approve the transfer of the expected year-end balance recorded in the Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA) to the Energy Resource Recovery Account (ERRA) for recovery in generation rates. The costs recorded in the LTAMA, in compliance with Decision (D.) 07-12-052, record technical assistance costs incurred by the Commission for its implementation and administration of the Long-Term Procurement Plan (LTPP) program.

Background

On December 21, 2007, the Commission issued D.07-12-052, which approved PG&E’s 2006 LTPP. In D.07-12-052, the Commission recognized that implementation and administration of the LTPP program is an immense task and authorized its Executive Director to seek additional expertise to assist Commission staff.\(^1\) The decision authorized Energy Division’s Executive Director to hire and manage one or more contractors to provide technical support in several areas, including general program design, implementation and evaluation and other tasks to promote and maintain procurement policies and goals.

As stated in D.07-12-052, the Commission will send approved invoices issued by the contractor(s) or invoices issued by the Commission for reimbursement of costs incurred by the Commission to the investor-owned utilities (IOUs).\(^2\) These costs will be paid by the IOUs on a pro rata basis unless the contractor(s) perform work

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\(^1\) D.07-12-052 at pp. 190-191.
\(^2\) The IOUs are PG&E, Southern California Edison Company, and San Diego Gas & Electric Company.
related to only a specific utility. The total expenses shared by the IOUs shall not exceed an annual cap of $400,000. Upon payment, the IOUs may record these costs into the LTAMA and later apply for recovery in rates.

On April 14, 2008, PG&E filed Advice 3247-E to establish the LTAMA Electric Preliminary Statement and to make modifications to the ERRA Preliminary Statement, Part CP, to add an annual entry for the LTAMA costs. As noted in the LTAMA Preliminary Statement, PG&E has recorded the above-described invoice amounts, if any, in the LTAMA on a monthly basis. Advice 3247-E was approved on June 11, 2008, with an effective date of May 14, 2008.

**Request**

PG&E requests the Commission to review the costs recorded in the LTAMA through September 30, 2009, and the expected balance as of December 31, 2009, and approve the transfer of the December 31, 2009, balance to the ERRA for recovery in generation rates.

As of September 30, 2009, the balance in the LTAMA is $267,124. PG&E expects the December 31, 2009, balance in the LTAMA to be $290,941. Attachment 1 provides the monthly entries and the expected December 31, 2009 LTAMA balance. Attachment 2 provides the workpapers supporting the monthly entries.

**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 November 23, 2009, 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: jnj@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:
Effective Date

PG&E requests that this advice filing become effective on regular notice, December 2, 2009, which is 30 calendar days after the date of filing.

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 to the service list for R. 06-02-013. Address changes to the General Order 96-B service list and all electronic approvals should be directed to email PGETariffs@pge.com. Advice letter filings can also be accessed electronically at: http://www.pge.com/tariffs.

Vice President, Regulatory Relations

Attachments: Attachment 1 and Attachment 2

cc: Service List R.06-02-013
Company name/CPUC Utility No. **Pacific Gas and Electric Company (ID U39 M)**

<table>
<thead>
<tr>
<th>Utility type:</th>
<th>Contact Person: Olivia Brown</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒ ELC ☒ GAS</td>
<td>Phone #: 415.973.9312</td>
</tr>
<tr>
<td>☐ PLC ☐ HEAT ☐ WATER</td>
<td>E-mail: <a href="mailto:oxb4@pge.com">oxb4@pge.com</a></td>
</tr>
</tbody>
</table>

**EXPLANATION OF UTILITY TYPE**

<table>
<thead>
<tr>
<th>ELC = Electric</th>
<th>GAS = Gas</th>
<th>☐ PLC = Pipeline</th>
<th>HEAT = Heat</th>
<th>WATER = Water</th>
</tr>
</thead>
</table>

Advice Letter (AL) #: 3551-E

Tier: 2

Subject of AL: Recovery of Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA) Costs through PG&E’s Energy Resource Recovery Account (ERRA)

Keywords (choose from CPUC listing): Memorandum Account

AL filing type: ☒ Monthly ☐ Quarterly ☐ Annual ☐ One-Time ☐ Other

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.07-12-052

Does AL replace a withdrawn or rejected AL? No 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? No 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: December 2, 2009 No. of tariff sheets: N/A

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: N/A

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: Brian K. Cherry, Vice President, Regulatory Relations

77 Beale Street, Mail Code B10C P.O. Box 770000

San Francisco, CA 94177 San Francisco, CA 94177

E-mail: PGETariffs@pge.com
ATTACHMENT 1: MONTHLY ENTRIES AND EXPECTED DECEMBER 31, 2009 LTAMA BALANCE
### Attachment 1

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Balancing Account Entries</td>
<td>$72,280.42</td>
<td></td>
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<tr>
<td>All PG&amp;E Payment(s) for Invoice R0005989</td>
<td>$71,265.92</td>
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<td>All PG&amp;E Payment(s) for Invoice R0006159</td>
<td>$19,809.71</td>
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<tr>
<td>All PG&amp;E Payment(s) for Invoice R0006229</td>
<td>$40,504.77</td>
<td></td>
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<td>All PG&amp;E Payment(s) for Invoice R0006332</td>
<td>$32,340.40</td>
<td></td>
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<tr>
<td>All PG&amp;E Payment(s) for Invoice R0006337</td>
<td>$17,600.96</td>
<td></td>
</tr>
<tr>
<td>All PG&amp;E Payment(s) for Invoice R0006493</td>
<td>$12,849.59</td>
<td></td>
</tr>
<tr>
<td>Recorded Interest up to September 30, 2009</td>
<td>$471.84</td>
<td></td>
</tr>
<tr>
<td>Recorded Balance as of September 30, 2009</td>
<td>$267,123.61</td>
<td></td>
</tr>
<tr>
<td>Recorded Balance as of September 30, 2009 Invoice R0006929 for October 2009 (Not Yet Paid)</td>
<td>$4,233.33</td>
<td></td>
</tr>
<tr>
<td>Forecast Interest for October 2009</td>
<td>$42.63</td>
<td>0.19%</td>
</tr>
<tr>
<td>Forecast Balance as of October 31, 2009</td>
<td>$271,399.57</td>
<td></td>
</tr>
<tr>
<td>Forecast Additional Invoices in November 2009</td>
<td>$8,250.00</td>
<td></td>
</tr>
<tr>
<td>Forecast Interest for November 2009</td>
<td>$43.62</td>
<td>0.19%</td>
</tr>
<tr>
<td>Forecast Balance as of November 30, 2009</td>
<td>$279,693.19</td>
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</tr>
<tr>
<td>Forecast Additional Invoices in December 2009</td>
<td>$8,250.00</td>
<td></td>
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<tr>
<td>Forecast Interest for December 2009</td>
<td>$44.94</td>
<td>0.19%</td>
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<tr>
<td>Forecast Balance as of December 31, 2009</td>
<td>$287,988.13</td>
<td></td>
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<tr>
<td>FF&amp;U at 0.010255</td>
<td>$2,953.32</td>
<td></td>
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<tr>
<td><strong>Forecast RRQ as of December 31, 2009</strong></td>
<td><strong>$290,941.45</strong></td>
<td>To be transferred to ERRA for Recovery</td>
</tr>
</tbody>
</table>

* This figure is taken from the three-month, non-financial commercial paper rate as published in the Federal Reserve Statistical Release, H-15, and is pursuant to company tariffs and CPUC Decision No. 91269.
ATTACHMENT 2:
LTAMA WORKPAPERS
SUPPORTING MONTHLY ENTRIES
RE: LTPP TECHNICAL ASSISTANCE CONSULTANT
Contract #07PS5742   R.08-02-007
To reimburse the CA Public Utilities Commission for services rendered by Aspen Environmental Group.

Invoice #1245-01   $ 2,550.00
Invoice #1245-01T  $ 63.00
Invoice #1245-02   $ 101,033.51
Invoice #1245-03   $ 113,411.83
less payment by other utilities
AMOUNT DUE:   $ 72,280.43

PAYMENT IS DUE WITHIN SEVEN (7) DAYS
Contact Person: Jenny Yu (415)703-2720
Simon Baker(415)703-5649

FY 07/08   Index: 0321   PCA: 83177   Source Code: 991937   $72,280.43

PLEASE RETURN COPY OF INVOICE WITH REMITTANCE
INVOICE

PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
505 Van Ness Ave, Room 3000
San Francisco, CA 94102
Tax ID 94-3031353

PACIFIC GAS & ELECTRIC CO.
ATTN: KIM PALACIOS, MANAGER-ELECTRIC SETTLEMENTS
245 MARKET ST., MAIL CODE N12E
P.O. BOX 770000
SAN FRANCISCO, CA 94177

1/13/2009

YOU ARE REQUESTED TO REMIT IMMEDIATELY

RE: LTPP TECHNICAL ASSISTANCE CONSULTANT
Contract #07PS5742   R.08-02-007
To reimburse the CA Public Utilities Commission for services rendered by
Aspen Environmental Group.

Invoice #1245-05  $ 122,914.48
Invoice #1245-06  $ 90,666.23
less payment by other utilities  $ (142,387.14)
adjustment from Invoice #R5989 dated 12/20/08  $ 72.35

AMOUNT DUE: $ 71,265.92

PAYMENT IS DUE WITHIN SEVEN (7) DAYS

Contact Person: Jenny Yu (415)703-2720
Simon Baker (415)703-5649

FY 07/08 Index: 0321   PCA: 83177   Source Code: 991937   $71,265.92

PLEASE RETURN COPY OF INVOICE WITH REMITTANCE
INVOICE

PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
505 Van Ness Ave, Room 3000
San Francisco, CA 94102
Tax ID 94-3031353

PACIFIC GAS & ELECTRIC CO.
ATTN: KIM PALACIOS, MANAGER-ELECTRIC SETTLEMENTS
245 MARKET ST., MAIL CODE N12E
P.O. BOX 770000
SAN FRANCISCO, CA 94177

2/9/2009

YOU ARE REQUESTED TO REMIT IMMEDIATELY

RE: LTPP TECHNICAL ASSISTANCE CONSULTANT
Contract #07PS5742  R.08-02-007
To reimburse the CA Public Utilities Commission for services rendered by
Aspen Environmental Group.

Invoice #1245-04
less payments by other utilities

$ 59,429.11

$ (39,619.40)

AMOUNT DUE: $19,309.71

PAYMENT IS DUE WITHIN SEVEN (7) DAYS

Contact Person: Jenny Yu (415)703-2720
Simon Baker(415)703-5649

FY 07/08  Index: 0321  PCA: 83177  Source Code: 991937  $4,754.33
FY 08/09  Index: 0321  PCA: 83177  Source Code: 991937  $15,055.38

PLEASE RETURN COPY OF INVOICE WITH REMITTANCE
INVOICE

PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
505 Van Ness Ave, Room 3000
San Francisco, CA 94102
Tax ID 94-3031353

PACIFIC GAS & ELECTRIC CO.
ATTN: KIM PALACIOS, MANAGER-ELECTRIC SETTLEMENTS
245 MARKET., MAIL CODE N12E
P.O. BOX 770000
SAN FRANCISCO, CA 94177

2/24/2009

YOU ARE REQUESTED TO REMIT IMMEDIATELY

RE: LTTP TECHNICAL ASSISTANCE CONSULTANT
Contract #07PS5742   R.08-02-007
To reimburse the CA Public Utilities Commission for services rendered by
Aspen Environmental Group.

Invoice #1245-07
less payments by other utilities

$ 121,514.31
$ (81,009.54)

AMOUNT DUE: $40,504.77

PAYMENT IS DUE WITHIN SEVEN (7) DAYS

Contact Person: Jenny Yu (415)703-2720
Simon Baker(415)703-5649

FY 08/09   Index: 0321   PCA: 83177   Source Code: 991937   $40,504.77

PLEASE RETURN COPY OF INVOICE WITH REMITTANCE
INVOICE

PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
505 Van Ness Ave, Room 3000
San Francisco, CA 94102
Tax ID 94-3031353

PACIFIC GAS & ELECTRIC CO.
ATTN: CHRISTINA HONEY
245 MARKET ST, MAIL CODE N12E
SAN FRANCISCO, CA 94177

YOU ARE REQUESTED TO REMIT IMMEDIATELY

RE: LTPP TECHNICAL ASSISTANCE CONSULTANT
Contract #07PS5742  R.08-02-007
To reimburse the CA Public Utilities Commission for services rendered by
Aspen Environmental Group.

Invoice #1245-08
Invoice #1245-05T
less payment by other utilities

$ 96,960.68
$ 60.50

$ (64,680.79)

AMOUNT DUE: $ 32,340.39

PAYMENT IS DUE WITHIN SEVEN (7) DAYS

Contact Person: Jenny Yu (415)703-2720
Simon Baker(415)703-5649

FY 08/09 Index: 0321  PCA: 83177  Source Code: 991937  $32,340.39

PLEASE RETURN COPY OF INVOICE WITH REMITTANCE
INVOICE

PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
505 Van Ness Ave, Room 3000
San Francisco, CA 94102
Tax ID 94-3031353

PACIFIC GAS & ELECTRIC CO.
ATTN: CHRISTINA HONEY
245 MARKET ST., MAIL CODE N12E
SAN FRANCISCO, CA 94177

4/9/2009

YOU ARE REQUESTED TO REMIT IMMEDIATELY

RE: LTPP TECHNICAL ASSISTANCE CONSULTANT
   Contract #07PS5742 R.08-02-007
To reimburse the CA Public Utilities Commission for services rendered by
Aspen Environmental Group.

Invoice #1245-09 $ 52,802.89
less payment by other utilities $ (35,201.93)

AMOUNT DUE: $ 17,600.96

PAYMENT IS DUE WITHIN SEVEN (7) DAYS

Contact Person: Jenny Yu (415)703-2720
Simon Baker (415)703-5649

FY 08/09 Index: 0321 PCA: 83177 Source Code: 991937 $17,600.96

PLEASE RETURN COPY OF INVOICE WITH REMITTANCE
INVOICE

PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
505 Van Ness Ave, Room 3000
San Francisco, CA 94102
Tax ID 94-3031353

PACIFIC GAS & ELECTRIC CO.
ATTN: CHRISTINA HONEY
245 MARKET ST., MAIL CODE N12E
SAN FRANCISCO, CA 94177

6/1/2009

YOU ARE REQUESTED TO REMIT IMMEDIATELY

RE: LTPP TECHNICAL ASSISTANCE CONSULTANT
Contract #07PS5742   R.08-02-007
To reimburse the CA Public Utilities Commission for services rendered by
Aspen Environmental Group.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invoice #1245-08T</td>
<td>$501.19</td>
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<tr>
<td>Invoice #1245-10</td>
<td>$38,047.58</td>
</tr>
<tr>
<td>less payment by other utilities</td>
<td>(25,699.18)</td>
</tr>
</tbody>
</table>

**AMOUNT DUE:** $12,849.59

PAYMENT IS DUE WITHIN SEVEN (7) DAYS

Contact Person: Jenny Yu (415)703-2720
Simon Baker(415)703-5649

FY 08/09  Index: 0321  PCA: 83177  Source Code: 991937  $12,849.59

PLEASE RETURN COPY OF INVOICE WITH REMITTANCE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
505 Van Ness Ave, Room 3000
San Francisco, CA 94102
Tax ID 94-3031353

PACIFIC GAS & ELECTRIC
ATTN: CHRISTINA HONEY
245 MARKET ST., MAIL CODE N12E
SAN FRANCISCO, CA 94177

10/22/2009

YOU ARE REQUESTED TO REMIT IMMEDIATELY

RE: LTPP TECHNICAL ASSISTANCE CONSULTANT
Contract #07PS6742, R.08-02-007
To reimburse the CA Public Utilities Commission for services rendered by
Aspen Environmental Group and CPUC.

Invoice #1245-11 $12,700.00
less payment by other utilities $8,466.67

AMOUNT DUE: $4,233.33

PAYMENT IS DUE WITHIN SEVEN (7) DAYS

Contact Person: Jenny Yu (415)703-2720
Simon Baker(415)703-5649

FY 09/10 Index: 0321 PCA: 83177 Source Code: 991937 $4,233.33

PLEASE RETURN COPY OF INVOICE WITH REMITTANCE
<table>
<thead>
<tr>
<th>Company Name</th>
<th>Legal/Specialized Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcantar &amp; Kahl</td>
<td>Department of Water Resources</td>
</tr>
<tr>
<td>Ameresco</td>
<td>Department of the Army</td>
</tr>
<tr>
<td>Anderson &amp; Poole</td>
<td>Dept of General Services</td>
</tr>
<tr>
<td>Arizona Public Service Company</td>
<td>Division of Business Advisory Services</td>
</tr>
<tr>
<td>BART</td>
<td>Douglas &amp; Liddell</td>
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<td>BP Energy Company</td>
<td>Douglas &amp; Liddell</td>
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<tr>
<td>Barkovich &amp; Yap, Inc.</td>
<td>Downey &amp; Brand</td>
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<td>Bartle Wells Associates</td>
<td>Duke Energy</td>
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<td>C &amp; H Sugar Co.</td>
<td>Dutcher, John</td>
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<td>CA Bldg Industry Association</td>
<td>Ellison Schneider &amp; Harris LLP</td>
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<tr>
<td>CAISO</td>
<td>FPL Energy Project Management, Inc.</td>
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<td>CLECA Law Office</td>
<td>Foster Farms</td>
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<td>California Cotton Ginners &amp; Growers Association</td>
<td>GLJ Publications</td>
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<tr>
<td>California Energy Commission</td>
<td>Goodin, MacBride, Squeri, Schlotz &amp; Ritchie</td>
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<tr>
<td>California League of Food Processors</td>
<td>Green Power Institute</td>
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<td>California Public Utilities Commission</td>
<td>Hanna &amp; Morton</td>
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<td>Calpine</td>
<td>Hitachi</td>
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<td>International Power Technology</td>
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<td>Cardinal Cogen</td>
<td>Intestate Gas Services, Inc.</td>
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<tr>
<td>Casner, Steve</td>
<td>Los Angeles Dept of Water &amp; Power</td>
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<tr>
<td>Chamberlain, Eric</td>
<td>Luce, Forward, Hamilton &amp; Scripps LLP</td>
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<tr>
<td>Chevron Company</td>
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<tr>
<td>Chris, King</td>
<td>MRW &amp; Associates</td>
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<tr>
<td>City of Glendale</td>
<td>Manatt Phelps Phillips</td>
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<tr>
<td>City of Palo Alto</td>
<td>Matthew V. Brady &amp; Associates</td>
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<tr>
<td>Clean Energy Fuels</td>
<td>McKenzie &amp; Associates</td>
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<tr>
<td>Coast Economic Consulting</td>
<td>Merced Irrigation District</td>
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<tr>
<td>Commerce Energy</td>
<td>Mirant</td>
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<td>Modesto Irrigation District</td>
</tr>
<tr>
<td>Consumer Federation of California</td>
<td>Morgan Stanley</td>
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<tr>
<td>Crossborder Energy</td>
<td>Morrison &amp; Foerster</td>
</tr>
<tr>
<td>Davis Wright Tremaine LLP</td>
<td>New United Motor Mfg., Inc.</td>
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<tr>
<td>Day Carter Murphy</td>
<td>Norris &amp; Wong Associates</td>
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<tr>
<td>Defence Energy Support Center</td>
<td>North Coast Solar Resources</td>
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<tr>
<td>Department of Water Resources</td>
<td>Northern California Power Association</td>
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<td>Occidental Energy Marketing, Inc.</td>
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<tr>
<td>Dept of General Services</td>
<td>OnGrid Solar</td>
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<td>Division of Business Advisory Services</td>
<td>Praxair</td>
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<td>R. W. Beck &amp; Associates</td>
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<td>Downey &amp; Brand</td>
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<td>Duke Energy</td>
<td>SCD Energy Solutions</td>
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<td>Dutcher, John</td>
<td>SCE</td>
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<td>Ellison Schneider &amp; Harris LLP</td>
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<td>FPL Energy Project Management, Inc.</td>
<td>SPURR</td>
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<td>Foster Farms</td>
<td>Santa Fe Jets</td>
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<tr>
<td>G. A. Krause &amp; Assoc.</td>
<td>Seattle City Light</td>
</tr>
<tr>
<td>GLJ Publications</td>
<td>Sempra Utilities</td>
</tr>
<tr>
<td>Goodin, MacBride, Squeri, Schlotz &amp; Ritchie</td>
<td>Sierra Pacific Power Company</td>
</tr>
<tr>
<td>Hanna &amp; Morton</td>
<td>Silicon Valley Power</td>
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<tr>
<td>Hitachi</td>
<td>Silo Energy LLC</td>
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<td>International Power Technology</td>
<td>Southern California Edison Company</td>
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<td>Intestate Gas Services, Inc.</td>
<td>Sunshine Design</td>
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<td>Los Angeles Dept of Water &amp; Power</td>
<td>Sutherland, Asbill &amp; Brennan</td>
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<td>Luce, Forward, Hamilton &amp; Scripps LLP</td>
<td>Tabors Caramanis &amp; Associates</td>
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<tr>
<td>MBMC, Inc.</td>
<td>Tecogen, Inc.</td>
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<tr>
<td>MRW &amp; Associates</td>
<td>Tiger Natural Gas, Inc.</td>
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<tr>
<td>Manatt Phelps Phillips</td>
<td>Tioga Energy</td>
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<tr>
<td>Matthew V. Brady &amp; Associates</td>
<td>TransCanada</td>
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<td>McKenzie &amp; Associates</td>
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<tr>
<td>Merced Irrigation District</td>
<td>US Borax, Inc.</td>
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<td>Mirant</td>
<td>United Cogen</td>
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<td>Utility Cost Management</td>
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<tr>
<td>Morgan Stanley</td>
<td>Utility Specialists</td>
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<td>Morrison &amp; Foerster</td>
<td>Verizon</td>
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<td>New United Motor Mfg., Inc.</td>
<td>Wellhead Electric Company</td>
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<tr>
<td>Norris &amp; Wong Associates</td>
<td>Western Manufactured Housing</td>
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<td></td>
<td>Communities Association (WMA)</td>
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<td>eMeter Corporation</td>
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