

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



August 5, 2013

Advice Letter 4252-E

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

**Subject: One Time Agreement for an ITCC Tax Exemption for the
Sonoma Land Trust**

Dear Mr. Cherry:

Advice Letter 4252-E is effective August 2, 2013.

Sincerely,

A handwritten signature in cursive script that reads "Edward F. Randolph".

Edward F. Randolph, Director
Energy Division



Brian K. Cherry
Vice President
Regulatory Relations

Pacific Gas and Electric Company
Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177

Fax: 415.973.7226

July 3, 2013

Advice 4252-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: One Time Agreement for an ITCC Tax Exemption for the Sonoma Land Trust

Pacific Gas and Electric Company (PG&E) hereby requests approval of a one-time agreement allowing an Income Tax Component of Contribution (ITCC) tax exemption for work on behalf of the Sonoma Land Trust (SLT) and Ducks Unlimited, Inc. (DU).

Purpose

The purpose of this advice letter is to request approval of an ITCC tax exemption per *Electric Preliminary Statement Part J - Income Tax Component of Contributions Provision* on behalf of SLT. This transaction satisfies the spirit and intent of the public benefit exemption set forth in Preliminary Statement J.2, but not the letter of the tariff in that the customer of record is not a governmental agency. Upon California Public Utilities Commission (CPUC) approval of this Advice Letter, PG&E would refund the ITCC which has been collected on a provisional basis (see attached Memorandum of Understanding).

Background

SLT and DU have requested that PG&E relocate certain overhead electric distribution facilities (Facilities) at Sears Point in Sonoma County to accommodate the Sears Point Tidal Marsh Restoration Project (Marsh Restoration Project). Relocation of the Facilities is required because they are in conflict with the area to be flooded, restoring the natural wetlands; and the Facilities will be relocated outside the levee. The requested work involves the removal of 37 poles, 14,000-feet of overhead electric distribution line and five (5) transformers located near Dickson Ranch Road that are in conflict with the Marsh Restoration Project. The line will be moved and replaced with 34 poles and 11,420-feet of overhead electric distribution line. PG&E estimates the cost to relocate the distribution line is approximately \$693,000, with approximately \$131,000 of that cost being for the ITCC. A replacement right of way will be provided to PG&E for the new alignment of the distribution pole line.

The Marsh Restoration Project is being performed for public benefit, and when completed will provide a new levee for flood protection, a new hiking trail, improvement of biological habitat for wildlife and other public benefits. The restoration project is being led by SLT in partnership with DU, both 501(c)(3) not-for-profit organizations. PG&E understands that the project is being publicly funded by several federal and state agencies, including the U.S. Environmental Protection Agency, the U.S. Army Corps of Engineers, the State Coastal Conservancy and the California Department of Water Resources. Once the Marsh Restoration Project is complete, SLT will deed the restored land to the San Pablo Bay National Wildlife Refuge, which is a division of the U.S. Fish and Wildlife Service, or the California Department of Fish and Wildlife.

ITCC Public Benefit Exemption

SLT and DU have requested that PG&E ask the CPUC for approval of an ITCC tax exemption on the relocation portion of the project per guidelines specified in *Electric Preliminary Statement Part J - Income Tax Component of Contributions Provision*.

Electric Preliminary Statement Part J, Section 4 includes a clause for government agency exemption from the ITCC and reads as follows:

“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.”

The Marsh Restoration Project is in PG&E’s opinion a project that involves a substantial public benefit as explained above. Unfortunately, it technically does not qualify for the public benefit exemption under PG&E’s tariffs, because SLT is not a government agency as defined in Electric Preliminary Statement J, Section 2, which reads:

“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.”

PG&E believes this project, which involves a marsh restoration effort where the land will be donated to a federal or state agency, meets the spirit of the tariff.¹ Thus, PG&E is requesting that the CPUC allow SLT and DU to be treated as a government agency in

¹ There is also a related but distinct project and contract with SLT for PG&E to install three services for pumps once the distribution line has been relocated. PG&E is not seeking a public benefit ITCC exemption for that contract or those new services, as they involve new service and do not fit within the exemption described below. This related project is much smaller than the relocation project, with a total estimated cost of \$77,680.52.

this transaction for purposes of Electric Preliminary Statement J, especially since the land will be deeded to a federal or state agency to manage in perpetuity once the Marsh Restoration Project is complete.

Other customers are protected from any financial risk if this exemption is granted. Although PG&E is confident the Internal Revenue Service (IRS) will allow the public benefit exemption to apply to the relocation portion of the Marsh Restoration Project, SLT has agreed to indemnify PG&E if the IRS asserts that PG&E should pay ITCC on this project.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile or E-mail, no later than July 23, 2013, which is 20 days after the date of this filing. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: EDTariffUnit@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 shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

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

Facsimile: (415) 973-7226
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal

address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

PG&E requests that this Tier 2 advice filing become effective on August 2, 2013, which is 30 days from the date of this 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. Address changes to the General Order 96-B service list should be directed to PG&E at email address 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>

Brian Cherry /IG

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 E)**

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: Igor Grinberg

Phone #: 415-973-8580

E-mail: ixg8@pge.com and PGETariffs@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) #: **4252-E**

Tier: 2

Subject of AL: **One Time Agreement for an ITCC Tax Exemption for the Sonoma Land Trust**

Keywords (choose from CPUC listing): Agreements, Taxes

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

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

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: **August 2, 2013**

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).

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
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102
E-mail: EDTariffUnit@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

Ralph Benson, Executive Director
Sonoma Land Trust
966 Sonoma Avenue
Santa Rosa, CA 95404

Paul Schmidt, Chief Conservation Officer
Ducks Unlimited
One Waterfowl Way
Memphis, TN 38120

RE: Public Benefit Exemption for ITCC for Sears Point Line Relocation
PG&E PM #30852354, Contract # 1151992

Dear Messrs. Benson and Schmidt,

The Sonoma Land Trust (SLT) and Ducks Unlimited, Inc. (DU), have asked PG&E to waive the tariff requirement that DU pay the Income Tax Component of Contribution (ITCC) for the relocation of the Sears Point distribution line, which work is being done to accommodate the Sears Point Marsh Restoration Project (Marsh Restoration Project). SLT, DU and PG&E believe this transaction satisfies the spirit and intent of the public benefit exemption set forth in PG&E's Electric Preliminary Statement J, but not the letter of the tariff in that neither SLT nor DU is a governmental agency.

PG&E is willing to exempt DU from ITCC for the relocation project, but only if approved by the California Public Utilities Commission (CPUC). Due to the timing of the project, PG&E, SLT and DU hereby agree that PG&E will collect the ITCC, and will refund the ITCC to DU if approved by the CPUC, all as set forth below.

RECITALS

- A. SLT and DU are not-for-profit organizations authorized and operating under section 501(c)(3) of the Internal Revenue Code.
- B. Over 80% of the San Francisco Bay Estuary's tidal wetlands have been filled or otherwise converted since the late 1800s. Over multiple decades these former marsh lands began to subside and today much of them in the North Bay (Marin, Sonoma, Napa, and Solano counties) sit at or below sea level and are under significant flood risk.
- C. In the North Bay several tidal wetland restoration projects are underway. One of the largest is the Sears Point Restoration Project (Marsh Restoration Project), which will restore nearly 1,000 acres of tidal marsh and 1,300 acres of adjacent grasslands and seasonal freshwater wetlands. The Marsh Restoration Project is being led by SLT in partnership with DU.
- D. The Marsh Restoration Project is an approximately \$18 million dollar project and is funded entirely with public money. Several state agencies are providing funds under the voter-approved Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006 (Proposition 84).

- E. The benefits of the Marsh Restoration Project include restoration of wildlife habitat (including habitat for commercially important salmon and sturgeon among others), filtration of pollutants entering the Bay, carbon sequestration, flood protection, and vastly increased public access to the Bay shoreline. A new 2.5-mile flood protection levee will be built and on its crest will be a new segment of the Bay Trail that connects with other new and existing trails offering unparalleled opportunities for outdoor recreation, education, and environmental appreciation. Access will be free and open to the public and managed in perpetuity by the future owners, the San Pablo Bay National Wildlife Refuge, which is a division of the U.S., Fish and Wildlife Service, or the California Department of Fish and Wildlife.
- F. To facilitate the Marsh Restoration Project, SLT and DU have requested that PG&E relocate certain overhead electric distribution facilities at Sears Point in Sonoma County. The requested work involves the removal of 37 poles, 14,000-feet of overhead electric distribution line and five (5) transformers located near Dickson Ranch Road that are in conflict with the Marsh Restoration Project.
- G. DU and PG&E will enter into an Agreement to Perform Tariff Schedule Related Work attached as Exhibit A. As part of the Agreement to Perform Tariff Schedule Related Work, DU is being charged \$131,759.54 for ITCC.
- H. PG&E, SLT and DU believe that DU should be exempt from this \$131,759.54 charge for ITCC, but that this does not technically fit within the exemption in PG&E's tariffs.
- I. SLT and DU desire that PG&E relocate this distribution line by no later than October 31, 2013. To accomplish this, PG&E has requested that DU sign the Agreement to Perform Tariff Schedule Related Work attached as Exhibit A and make the required payments thereunder by June 30, 2013.

NOW, THEREFORE, in consideration of the terms and covenants contained herein, SLT, DU and PG&E hereby agree as follows:

AGREEMENT

1. **CPUC Approval.** This Letter Agreement is subject to approval by the CPUC. PG&E will promptly advise file a copy of this Letter Agreement with the CPUC pursuant to CPUC General Order 96-B, and request CPUC approval of the refund to DU of the \$131,759.54 for ITCC. SLT and DU will cooperate fully in support of PG&E's advice filing, and support CPUC approval of this Letter Agreement.
2. **Ongoing CPUC Jurisdiction.** This Letter Agreement shall at all times be subject to such changes or modifications by the CPUC as the CPUC may, from time to time, direct in the exercise of its jurisdiction.
3. **Refund of ITCC to DU.** PG&E will refund the \$131,759.54 to DU within thirty calendar days of the approval of this Letter Agreement, without modification, by the CPUC. If this Letter Agreement is modified by the CPUC, PG&E will refund the amount directed by the CPUC within the time frame provided by the CPUC.

4. **Indemnification of PG&E by SLT.** If PG&E refunds the ITCC pursuant to Section 3 above, SLT shall protect, indemnify and hold harmless PG&E from the cost consequences of any tax liability imposed against PG&E as the result of payments or property transfers made by DU or SLT to PG&E under the Agreement to Perform Tariff Schedule Related Work attached as Exhibit A, as well as any interest and penalties, other than interest and penalties attributable to any delay caused by PG&E. SLT shall reimburse PG&E for such costs on a fully grossed-up basis, in accordance with the methodology used to calculate the current ITCC rate, within thirty calendar days of receiving written notification from PG&E of the amount due, including detail about how the amount was calculated.
5. **Amendments.** No modification or change to this Agreement shall be binding or effective unless expressly set forth in writing and signed by PG&E's representative, DU's representative, and SLT's representative authorized to execute the Agreement.
6. **Governing Law.** This Agreement shall be construed and interpreted in accordance with the laws of the State of California.
7. **No Waiver.** The waiver by either Party of any breach of any term, covenant or condition contained in this Agreement, or any default in the performance of any obligations under this Agreement, shall not be deemed to be a waiver of any other breach or default of the same or any other term, covenant, condition or obligation. Nor shall any waiver of any incident of breach or default constitute a continuing waiver of the same.
8. **Authority.** Each person executing this Letter Agreement represents and warrants to the other parties that he or she is fully authorized to enter into this Agreement.

Please sign and date this letter below if you agree to this Letter Agreement, and to the terms of and conditions of the attached Exhibit A, as amended by this Letter Agreement.

Very truly yours,

RS Rawcliffe

Pacific Gas and Electric Company

Ray Rawcliffe

Manager, Project Management

7/2/13

I have read this Letter Agreement and the attached Exhibit A. On behalf of the Sonoma Land Trust, I accept the terms and conditions of this Letter Agreement and the attached Exhibit A.


Name

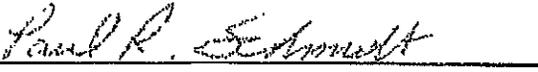
Ralph Benson

Executive Director

Sonoma Land Trust

Dated: June 19, 2013

I have read this Letter Agreement and the attached Exhibit A. On behalf of Ducks Unlimited, Inc. I accept the terms and conditions of this Letter Agreement and the attached Exhibit A.


Name

Paul Schmidt

Chief Conservation Officer

Ducks Unlimited, Inc.

Dated: June 28, 2013



March 4, 2013

Austin Payne
Ducks Unlimited



RE: Contract ID: 1151992: ED WRO - Sears Point

Dear Austin Payne ,

Enclosed are gas and/or electric agreements for your project located at:

7715 LAKEVILLE HWY, PETALUMA, 94954

This letter summarizes the agreements for this project.

	Non-Refundable Payment	Refundable Option*	50% Discount Option*
Relocation/Rearrangement Costs	\$693,335.55	\$0.00	\$0.00
Less Credit (Engineering Advance, etc.)	\$0.00	\$0.00	\$0.00
TOTAL **	\$693,335.55	\$0.00	\$0.00
TOTAL PAYMENT DUE	\$693,335.55	OR	\$693,335.55

* Only applies to Rule 15 Refundable Amounts. Amount shown is less credit for associated Applicant work.
** The Income Tax Component of Contribution (ITCG) is included in the above charges when applicable.

Please sign both copies of the agreement and return one copy of the agreement to the address below along with your payment and retain one copy for your records. If the agreement is not returned to PG&E within 90 days of the date of this letter, the proposed agreement is canceled and PG&E may need to re-estimate the job.

Changes to the agreement, either to any of the terms or to the amount owing, are not permitted, and any change or interlineations voids the agreement. The payment of any amount less than the full amount shown will be deposited by PG&E, but PG&E will not begin any work on this contract until the amount is paid in full. The contract shall be deemed effective the date a fully executed copy is received by PG&E. Please allow 0 days from PG&E's receipt of the Agreement for construction to commence.

PG&E is committed to providing timely and efficient service and we look forward to continuing to work with you on this and future projects.

Should you have any questions regarding these contracts, please contact your project manager David Phillips at 707-765-5149 or dwph@pge.com.

Please send the executed Agreements and payment to:

PG&E CFM/PPC DEPARTMENT
PO BOX 997340
Sacramento, CA 95899-7340

Sincerely,

F. Brad Chance

F. Brad Chance
Service Planning Supervisor



105311915E

Ref: Contract ID: 1151992: 7715 LAKEVILLE HWY, PETALUMA, 94954



**Pacific Gas and Electric Company
Agreement to Perform
Tariff Schedule Related Work**

DISTRIBUTION:
 APPLICANT (Original)
 DIVISION (Original)
 ACCYG. SVCS.

REFERENCES:
 Notification # 105311915
 Contract # 1151992
 ERR-PM # 30852364
 GRR-PM #

Ducks Unlimited, A DC Corporation (Applicant) has requested PACIFIC GAS AND ELECTRIC COMPANY, a California corporation (PG&E), to perform the tariff schedule related work as located and described in paragraph 3 herein. PG&E agrees to perform the requested work and furnish all necessary labor, equipment, materials and related facilities required therefor, subject to the following conditions:

- Whenever part or all of the requested work is to be furnished or performed upon property other than that of Applicant, Applicant shall first procure from such owners all necessary rights-of-way and/or permits in a form satisfactory to PG&E and without cost to it.
- Applicant shall indemnify and hold harmless PG&E, its officers, agents and employees, against all loss, damage, expense and liability resulting from injury to or death of any person, including but not limited to, employees of PG&E, Applicant or any third party, or for the loss, destruction or damage to property, including, but not limited to property of PG&E, Applicant or any third party, arising out of or in any way connected with the performance of this agreement, however caused, except to the extent caused by the active negligence or willful misconduct of PG&E, its officers, agents and employees. Applicant will, on PG&E's request, defend any suit asserting a claim covered by this indemnity. Applicant will pay all costs that may be incurred by PG&E in enforcing this indemnity, including reasonable attorneys' fees.
- The location and requested work are described as follows: (Describe in detail the materials and facilities to be furnished and/or work to be performed by PG&E. If more space is required, use other side and attach any necessary drawings as Exhibits A, B, C, etc):

LOCATION: 7715 LAKEVILLE HWY PETALUMA, 94954

DESCRIPTION OF WORK: Electric Distribution WRO

	Electric	Gas
Engineering & Administrative Cost	<u>\$183,586.31</u>	<u>\$0.00</u>
Value of Applicant Design Work	(+) <u>\$0.00</u>	<u>\$0.00</u>
Additional Applicant Design Plan Checks	(+) <u>\$0.00</u>	<u>\$0.00</u>
Facilities (Cable, Transformers / Gas Pipe)	(+) <u>\$380,796.85</u>	<u>\$0.00</u>
Trench, Conduits & Substructures	(+) <u>\$0.00</u>	<u>\$0.00</u>
Tie-In / Meters	(+) <u>\$267.91</u>	<u>\$0.00</u>
Trench Permits & Land Rights	(+) <u>\$34,255.93</u>	<u>\$0.00</u>
Inspection Fees	(+) <u>\$0.00</u>	<u>\$0.00</u>
Sub Total	(=) <u>\$598,907.00</u>	<u>\$0.00</u>
plus ITCC @ <u>22.0%</u> Electric <u>0.0%</u> Gas	(+) <u>\$131,759.64</u>	<u>\$0.00</u>
plus Non Taxable Work	(+) <u>\$0.00</u>	<u>\$0.00</u>
D.0405055 Line Extension Costs - Residential	(+) <u>\$0.00</u>	<u>\$0.00</u>
D.0405055 Line Extension Costs - Non-Residential	(+) <u>\$0.00</u>	<u>\$0.00</u>
less Value of Relocation Applicant Design Work	(-) <u>\$0.00</u>	<u>\$0.00</u>
less Work Provide by Applicant	(-) <u>\$0.00</u>	<u>\$0.00</u>
less Salvage	(-) <u>\$37,331.00</u>	<u>\$0.00</u>
Total Payment	(=) <u>\$693,335.55</u>	<u>\$0.00</u>



105311915E

4. Applicant shall pay to PG&E, promptly upon demand by PG&E, as the complete contract price hereunder, the sum of Six Hundred Ninety-Three Thousand Three Hundred Thirty-Five Dollars And Fifty-Five Cents (\$693,335.55)

Upon completion of requested work, ownership shall vest in: PG&E Applicant

Executed this 7th day of May, 2013

Ducks Unlimited, A DC Corporation

Applicant

By:

Paul R. Schmidt

Paul Schmidt
Print/Type/Name

Title: Chief Conservation Officer

Mailing Address: [REDACTED]

PACIFIC GAS & ELECTRIC COMPANY

By:

F. Brad Chance

F. Brad Chance

Title:

Service Planning Supervisor



105311916E

Page 2 of 2

Automated document, Preliminary Statement, Part A

62-4527 (Rev 1/91)
Service Planning
Advice No. 1533-G/1342-E
Effective 4/02/91

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

1st Light Energy	Douglass & Liddell	Occidental Energy Marketing, Inc.
AT&T	Downey & Brand	OnGrid Solar
Alcantar & Kahl LLP	Ellison Schneider & Harris LLP	Pacific Gas and Electric Company
Anderson & Poole	G. A. Krause & Assoc.	Praxair
BART	GenOn Energy Inc.	Regulatory & Cogeneration Service, Inc.
Barkovich & Yap, Inc.	GenOn Energy, Inc.	SCD Energy Solutions
Bartle Wells Associates	Goodin, MacBride, Squeri, Schlotz & Ritchie	SCE
Bear Valley Electric Service	Green Power Institute	SDG&E and SoCalGas
Braun Blaising McLaughlin, P.C.	Hanna & Morton	SPURR
CENERGY POWER	In House Energy	San Francisco Public Utilities Commission
California Cotton Ginners & Growers Assn	International Power Technology	Seattle City Light
California Energy Commission	Intestate Gas Services, Inc.	Sempra Utilities
California Public Utilities Commission	Kelly Group	SoCalGas
Calpine	Linde	Southern California Edison Company
Casner, Steve	Los Angeles Dept of Water & Power	Spark Energy
Center for Biological Diversity	MAC Lighting Consulting	Sun Light & Power
City of Palo Alto	MRW & Associates	Sunshine Design
City of San Jose	Manatt Phelps Phillips	Tecogen, Inc.
Clean Power	Marin Energy Authority	Tiger Natural Gas, Inc.
Coast Economic Consulting	McKenna Long & Aldridge LLP	TransCanada
Commercial Energy	McKenzie & Associates	Utility Cost Management
County of Tehama - Department of Public Works	Modesto Irrigation District	Utility Power Solutions
Crossborder Energy	Morgan Stanley	Utility Specialists
Davis Wright Tremaine LLP	NLine Energy, Inc.	Verizon
Day Carter Murphy	NRG Solar	Water and Energy Consulting
Defense Energy Support Center	Nexant, Inc.	Wellhead Electric Company
Dept of General Services	North America Power Partners	Western Manufactured Housing Communities Association (WMA)