

PUBLIC UTILITIES COMMISSION  
505 Van Ness Avenue  
San Francisco CA 94102-3298



**Pacific Gas & Electric Company**  
**ELC (Corp ID 39)**  
**Status of Advice Letter 4432G/6194E**  
**As of October 27, 2021**

Subject: Medium and Large Commercial and Industrial COVID-19 Disconnection Moratorium  
Memorandum Account

Division Assigned: Energy

Date Filed: 05-14-2021

Date to Calendar: 05-19-2021

Authorizing Documents: D2104015

<b>Disposition:</b>	<b>Accepted</b>
<b>Effective Date:</b>	<b>12-30-2020</b>

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)

AL Certificate Contact Information:

Stuart Rubio

415-973-4587

[PGETariffs@pge.com](mailto:PGETariffs@pge.com)

**PUBLIC UTILITIES COMMISSION**  
505 Van Ness Avenue  
San Francisco CA 94102-3298



To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

- Advice Letter Number
- Name of Filer
- CPUC Corporate ID number of Filer
- Subject of Filing
- Date Filed
- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
- Effective Date of Filing
- Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to  
**[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)**



**Sidney Dietz**  
Director  
Regulatory Relations

Pacific Gas and Electric Company  
77 Beale St., Mail Code B13U  
P.O. Box 770000  
San Francisco, CA 94177

Fax: 415-973-3582

May 14, 2021

**Advice 4432-G/6194-E**

(Pacific Gas and Electric Company U 39 M)

Public Utilities Commission of the State of California

**Subject: Medium and Large Commercial and Industrial COVID-19  
Disconnection Moratorium Memorandum Account**

**Purpose**

The purpose of this Tier 2 advice letter is to establish Pacific Gas & Electric's (PG&E) Medium and Large Commercial and Industrial COVID-19 Disconnection Moratorium Memorandum Account (ML-CDMMA) in compliance with Ordering Paragraph (OP) 1 of the California Public Utilities Commission's (CPUC or the Commission) Decision (D.) 21-04-015.

**Background**

On April 15, 2021, the Commission adopted D.21-04-015, which adopted a COVID-19 disconnection moratorium for medium-large commercial and industrial electric and natural gas customers of PG&E, Southern California Edison Company, San Diego Gas & Electric Company, and Southern California Gas Company (collectively, the IOUs).

OP 1 directs each IOU to file a Tier 2 advice letter, within 30 days upon the effective date of the decision, establishing their respective Medium-Large Commercial and Industrial COVID-19 Disconnection Moratorium Accounts.

PG&E attests that the costs that will be recorded into the memorandum accounts have not been included in or anticipated by the utility's general rate case (GRC) or any other ratemaking application. Therefore, these costs are incremental and have not been recorded in any other authorized memorandum or balancing account.

Costs attributed specifically to electric service will be recorded to the electric account and costs attributed specifically to gas service will be recorded to the gas account. General costs that cannot be attributed specifically either to providing electric service or gas service will be allocated 55% electric and 45% gas, which is representative of PG&E's electric and gas customers historically.

The disposition of the balances in these accounts will be addressed in a future GRC proceeding, or other application or proceeding. Upon review and approval by the CPUC, PG&E will transfer the ML-CDMMA balances to the appropriate electric and gas balancing accounts, as may be directed by the Commission, for recovery in rates.

### **Tariff Revisions**

Establish Electric Preliminary Statement Part IW, Medium and Large Commercial and Industrial COVID-19 Disconnection Moratorium Memorandum Account – Electric (ML-CDMMA-E) to track incremental expense related to the implementation of the moratorium, incremental financing costs, and incremental uncollectibles expense for eligible customers during the effective period.

Establish Gas Preliminary Statement Part FP, Medium and Large Commercial and Industrial COVID-19 Disconnection Moratorium Memorandum Account – Gas (ML-CDMMA-G) to track incremental expense related to the implementation of the moratorium, incremental financing costs, and incremental uncollectibles expense for eligible customers during the effective period.

### **Rates**

CPUC approval of this submittal would not increase any current rate or charge, cause the withdrawal of service, or conflict with any rate schedule or rule.

### **Protests**

**\*\*\*Due to the COVID-19 pandemic, PG&E is currently unable to receive protests or comments to this advice letter via U.S. mail or fax. Please submit protests or comments to this advice letter to [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov) and [PGETariffs@pge.com](mailto:PGETariffs@pge.com)\*\*\***

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than **June 3, 2021**, which is 20 days after the date of this submittal. Protests must be submitted to:

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

Facsimile: (415) 703-2200  
E-mail: [EDTariffUnit@cpuc.ca.gov](mailto: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:

Sidney Dietz  
Director, Regulatory Relations  
c/o Megan Lawson  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B13U  
P.O. Box 770000  
San Francisco, California 94177

Facsimile: (415) 973-3582  
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**

Pursuant to General Order (GO) 96-B, Energy Industry Rule 5.2, and OP 1 of D.21-04-015, this advice letter is submitted with a Tier 2 designation. PG&E requests that this Tier 2 advice submittal become effective on **December 30, 2020**, which is the effective beginning date of the memorandum account per OP 1 of D.21-04-015.

### **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 parties on the service list for **R.18-03-011**. 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 submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

\_\_\_\_\_  
/S/

Sidney Dietz  
Director, Regulatory Relations

Attachments

cc: Service List **R.18-03-011.**



# ADVICE LETTER SUMMARY

## ENERGY UTILITY



MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Pacific Gas and Electric Company (U 39 M)

Utility type:

ELC       GAS       WATER  
 PLC       HEAT

Contact Person: Stuart Rubio

Phone #: (415) 973-4587

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: SHR8@pge.com

EXPLANATION OF UTILITY TYPE

ELC = Electric      GAS = Gas      WATER = Water  
PLC = Pipeline      HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 4432-G/6194-E

Tier Designation: 2

Subject of AL: Medium and Large Commercial and Industrial COVID-19 Disconnection Moratorium Memorandum Account

Keywords (choose from CPUC listing): Compliance

AL Type:  Monthly  Quarterly  Annual  One-Time  Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.21-04-015

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

Confidential treatment requested?  Yes  No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required?  Yes  No

Requested effective date: 12/30/20

No. of tariff sheets: 8

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: See attachment 1

Service affected and changes proposed<sup>1</sup>: N/A

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

<sup>1</sup>Discuss in AL if more space is needed.

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

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Avenue  
San Francisco, CA 94102  
Email: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

Name: Sidney Dietz, c/o Megan Lawson  
Title: Director, Regulatory Relations  
Utility Name: Pacific Gas and Electric Company  
Address: 77 Beale Street, Mail Code B13U  
City: San Francisco, CA 94177  
State: California Zip: 94177  
Telephone (xxx) xxx-xxxx: (415)973-2093  
Facsimile (xxx) xxx-xxxx: (415)973-3582  
Email: [PGETariffs@pge.com](mailto:PGETariffs@pge.com)

Name:  
Title:  
Utility Name:  
Address:  
City:  
State: District of Columbia Zip:  
Telephone (xxx) xxx-xxxx:  
Facsimile (xxx) xxx-xxxx:  
Email:

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
49764-E	ELECTRIC PRELIMINARY STATEMENT PART IW MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM MEMORANDUM ACCOUNT - ELECTRIC (ML-CDMMA-E) Sheet 1	
49765-E	ELECTRIC PRELIMINARY STATEMENT PART IW MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM MEMORANDUM ACCOUNT - ELECTRIC (ML-CDMMA-E) Sheet 2	
49766-E	ELECTRIC TABLE OF CONTENTS Sheet 1	46727-E
49767-E	ELECTRIC TABLE OF CONTENTS Sheet 17	49704-E

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
37152-G	GAS PRELIMINARY STATEMENT PART FP MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM MEMORANDUM ACCOUNT - GAS (ML-CDMMA-G) Sheet 1	
37153-G	GAS PRELIMINARY STATEMENT PART FP MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM MEMORANDUM ACCOUNT - GAS (ML-CDMMA-G) Sheet 2	
37154-G	GAS TABLE OF CONTENTS Sheet 1	37150-G
37155-G	GAS TABLE OF CONTENTS Sheet 6	37073-G





**ELECTRIC PRELIMINARY STATEMENT PART IV** Sheet 2 (N)  
 MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM (N)  
 MEMORANDUM ACCOUNT - ELECTRIC (ML-CDMMA-E)

5. ACCOUNTING PROCEDURE (Cont'd) (N)
- e. An entry, as appropriate, each month equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, excluding entry 5.c., at a rate equal to one-twelfth of 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. (N)

(Continued)

*Advice*      6194-E  
*Decision*    D.21-04-015

*Issued by*  
**Robert S. Kenney**  
*Vice President, Regulatory Affairs*

*Submitted*      May 14, 2021  
*Effective*      \_\_\_\_\_  
*Resolution*     \_\_\_\_\_



**ELECTRIC TABLE OF CONTENTS**

Sheet 1

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Preliminary Statements.....	45406,44687,42856*,45526,41723,40591,44724, <b>49767-E</b>		(T)
Rules.....	45270,43023,44786-E		
Maps, Contracts and Deviations.....	46728-E		
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Part GD	Smart Grid Pilot Deployment Project Balancing Account.....	32540,32541, 32542-E
Part GE	Statewide Marketing, Education and Outreach Expenditure Balancing Account.....	37728-E
Part GF	Customer Data Access Balancing Account – Electric.....	33136-E
Part GH	Mobile Home Park Balancing Account - Electric.....	47077,47078-E
Part GI	Energy Data Center Memorandum Account – Electric.....	33940-E
Part GJ	Major Emergency Balancing Account (MEBA).....	40563-E
Part GK	SmartMeter™ Opt-Out Program Balancing Account - Electric (SOPBA-E).....	35625,35626,35627-E
Part GL	Hydro Licensing Balancing Account (HLBA).....	40564-E
Part GM	Nuclear Regulatory Commission Rulemaking Balancing Account (NRCRBA).....	40565-E
Part GN	San Francisco Incandescent Streetlight Replacement Account.....	34364-E
Part GO	Disconnection Memorandum Account - Electric (DMA-E).....	34604-E
Part GP	Green Tariff Shared Renewables Memorandum Account (GTSRMA).....	40566,40567, 40567-E
Part GQ	Energy Efficiency Financing Balancing Account – Electric (EEFMA-E).....	35292,35293,35294-E
Part GR	Green Tariff Shared Renewables Balancing Account (GTSRBA).....	40569,40570,35377-E
Part GS	Residential Rate Reform Memorandum Account (RRRMA).....	40571,40572-E
Part GT	Assembly Bill 802 Memorandum Account - Electric.....	40573-E
Part GU	Z-Factor Memorandum Account (ZFMA-E).....	40574-E
Part GV	Distribution Interconnection Memorandum Account (DIMA).....	40575-E
Part GY	Electric Vehicle Program Balancing Account (EVPBA).....	40576-E
Part GZ	Distributed Energy Resources Distribution Deferral Account.....	43656,43657,43658-E
Part HA	Avoided Cost Calculator Memorandum Account.....	40000-E
Part HB	Distribution Resources Plan Demonstration Balancing Account.....	40577-E
Part HC	Rule 20A Balancing Account.....	41736-E
Part HD	Tax Memorandum Account (TMA-E).....	41088-E
Part HE	Executive Compensation Memorandum Account (ECMA-E).....	40699,40700-E
Part HF	Distribution Resources Plan Tools Memorandum Account (DRPTMA).....	42139,42140-E
Part HG	Emergency Consumer Protections Memorandum Account - Electric (WCPMA-E).....	43007,46342,44215-E
Part HH	Transportation Electrification Balancing Account (TEBA).....	44688,44689,44690,44691, 42579,42580,42581,44692-E
Part HI	Solar On Multifamily Affordable Housing Balancing Account (SOMAHBA).....	41781-E
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Part HL	Wildfire Expense Memorandum Account (WEMA-E).....	42604, 42605-E
Part HM	Public Policy Charge Balancing Account (PPCBA).....	44715,46124,46125,46126-E
Part HO	Statewide Energy Efficiency Balancing Account – E (SWEEBA-E).....	47069,47070,47071-E
Part HQ	Fire Risk Mitigation Memorandum Account (FRMMA).....	43314-E
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Part HU	San Joaquin Valley Disadvantaged Communities Pilot Balancing Account.....	44053-E
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(Continued)



**GAS PRELIMINARY STATEMENT PART FP** Sheet 1 (N)  
MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM (N)  
MEMORANDUM ACCOUNT - GAS (ML-CDMMA-G)

FP. Medium-Large Commercial and Industrial COVID-19 Disconnection Moratorium Memorandum Account – Gas (ML-CDMMA-G) (N)

1. **PURPOSE:** The purpose of the Medium-Large Commercial and Industrial COVID-19 Disconnection Moratorium Memorandum Account – Gas (ML-CDMMA-G) is to track incremental expense related to the implementation of the moratorium, incremental financing costs, and incremental uncollectibles expense (i.e., if the bad debt expense, subsequently tried up to actual write-offs, is greater than the adopted amount for rate recovery on a cumulative basis for the effective period) for eligible customers during the effective period. The effective period is defined as beginning on December 30, 2020 and ending on June 30, 2021 or on the same ending date as the residential and small business COVID-19 customer protections adopted in Resolutions M-4842 and M-4849 if these customer protections are extended beyond June 30, 2021. Costs that can be attributed specifically to gas service will be recorded to this account. General costs that cannot be attributed specifically either to providing electric service or gas service will be allocated 55% electric and 45% gas.
2. **APPLICABILITY:** The ML-CDMMA applies to all eligible medium and large commercial and industrial customers. These customers are defined in D. 21-04-015 as all non-residential customers that are not defined as small business per Gas Rule No. 1. and are enrolled and current in a payment plan within 75 days of the effective date of D.21-04-015.
3. **REVISION DATE:** Disposition of the balances in the account will be addressed in a future general rate case (GRC) proceeding, or other application or proceeding.
4. **RATES:** The ML-CDMMA-G does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the ML-CDMMA by making the following entries (excluding 5b), net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
  - a. A debit entry equal to the actual incremental expenses to implement the Medium and Large Commercial and Industrial COVID-19 Disconnection Moratorium as adopted in D.21-04-015;
  - b. A debit entry equal to the incremental uncollectibles expenses for customers eligible for the program during the COVID-19 Pandemic effective period, i.e., if the bad debt expense, subsequently tried up to actual write-offs, is greater than the adopted amount for rate recovery on a cumulative basis for the effective period;
  - c. A debit entry equal to the pro rata cost of the associated credit facilities, including upfront and drawn interest expense, on eligible medium and large commercial and industrial customers' incremental COVID-19 disconnection moratorium related revenue shortfalls;
  - 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

(N)  
(N)  
(N)

(N)

(Continued)

Advice 4432-G  
Decision D.21-04-015

Issued by  
**Robert S. Kenney**  
Vice President, Regulatory Affairs

Submitted  
Effective  
Resolution

May 14, 2021



**GAS PRELIMINARY STATEMENT PART FP** Sheet 2  
 MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM (N)  
 MEMORANDUM ACCOUNT - GAS (ML-CDMMA-G) (N)

5. ACCOUNTING PROCEDURE (Cont'd) (N)

- e. An entry, as appropriate, each month equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, excluding entry 5.c., at a rate equal to one-twelfth of 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. (N)

(Continued)

Advice 4432-G  
 Decision D.21-04-015

Issued by  
**Robert S. Kenney**  
 Vice President, Regulatory Affairs

Submitted May 14, 2021  
 Effective \_\_\_\_\_  
 Resolution \_\_\_\_\_



**GAS TABLE OF CONTENTS**

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(Continued)

*Advice* 4432-G  
*Decision* D.21-04-015

*Issued by*  
**Robert S. Kenney**  
*Vice President, Regulatory Affairs*

*Submitted* May 14, 2021  
*Effective* \_\_\_\_\_  
*Resolution* \_\_\_\_\_



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Sheet 6

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Part DR	Hydrostatic Station Testing Memorandum Account (HSTMA).....	33084-G
Part DS	Work Required by Others Balancing Account (WROBA).....	33477-G
Part DT	Critical Document Program Memorandum Account (CDPMA) .....	32812-G
Part DU	Z-Factor Memorandum Account (ZFMA-G).....	33478,33479-G
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Part EC	Emergency Consumer Protections Memorandum Account (WCPMA-G).....	34677,35128-G
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Part EC	Emergency Consumer Protections Memorandum Account - Gas (ECPMA-G).....	34874*, 35019, 35020-G
Part FC	Rate Base Adjustment Memorandum Account (RBAMA) .....	35422-G
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Part FH	Disconnections Memorandum Account – Gas (DMA-G) .....	36191*-G
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**PG&E Gas and Electric  
Advice Submittal List  
General Order 96-B, Section IV**

AT&T  
Albion Power Company

Alta Power Group, LLC  
Anderson & Poole

Atlas ReFuel  
BART

Barkovich & Yap, Inc.  
California Cotton Ginners & Growers Assn  
California Energy Commission

California Hub for Energy Efficiency  
Financing

California Alternative Energy and  
Advanced Transportation Financing  
Authority  
California Public Utilities Commission  
Calpine

Cameron-Daniel, P.C.  
Casner, Steve  
Cenergy Power  
Center for Biological Diversity

Chevron Pipeline and Power  
City of Palo Alto

City of San Jose  
Clean Power Research  
Coast Economic Consulting  
Commercial Energy  
Crossborder Energy  
Crown Road Energy, LLC  
Davis Wright Tremaine LLP  
Day Carter Murphy

Dept of General Services  
Don Pickett & Associates, Inc.  
Douglass & Liddell

East Bay Community Energy Ellison  
Schneider & Harris LLP Energy  
Management Service  
Engineers and Scientists of California

GenOn Energy, Inc.  
Goodin, MacBride, Squeri, Schlotz &  
Ritchie

Green Power Institute  
Hanna & Morton  
ICF

IGS Energy  
International Power Technology  
Intestate Gas Services, Inc.  
Kelly Group  
Ken Bohn Consulting  
Keyes & Fox LLP  
Leviton Manufacturing Co., Inc.

Los Angeles County Integrated  
Waste Management Task Force  
MRW & Associates  
Manatt Phelps Phillips  
Marin Energy Authority  
McKenzie & Associates

Modesto Irrigation District  
NLine Energy, Inc.  
NRG Solar

Office of Ratepayer Advocates  
OnGrid Solar  
Pacific Gas and Electric Company  
Peninsula Clean Energy

Pioneer Community Energy

Redwood Coast Energy Authority  
Regulatory & Cogeneration Service, Inc.  
SCD Energy Solutions  
San Diego Gas & Electric Company

SPURR  
San Francisco Water Power and Sewer  
Sempra Utilities

Sierra Telephone Company, Inc.  
Southern California Edison Company  
Southern California Gas Company  
Spark Energy  
Sun Light & Power  
Sunshine Design  
Tecogen, Inc.  
TerraVerde Renewable Partners  
Tiger Natural Gas, Inc.

TransCanada  
Utility Cost Management  
Utility Power Solutions  
Water and Energy Consulting Wellhead  
Electric Company  
Western Manufactured Housing  
Communities Association (WMA)  
Yep Energy