



**Pacific Gas and
Electric Company®**

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December 20, 2005

Advice 2686-G/2753-E
(Pacific Gas and Electric Company ID U 39 M)

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Public Utilities Commission of the State of California

**Subject: Revision to Distribution Revenue Adjustment Mechanism and
Utility Generation Balancing Account for Pension Contribution
for 2006**

Purpose

Pursuant to Decision (D.) 05-12-046, Pacific Gas and Electric Company (PG&E) hereby submits this Advice Letter to revise electric Preliminary Statement CZ – Distribution Revenue Adjustment Mechanism (DRAM) and electric Preliminary Statement CG – Utility Generation Balancing Account (UGBA). The affected tariff sheets are listed on the enclosed Attachment I. The DRAM will be used to record the revenue requirement related to the electric distribution portion of PG&E's authorized 2006 pension contribution. The UGBA will be used to record the revenue requirement related to the generation portion of the contribution.

Consistent with D. 05-12-046, PG&E filed Application (A.) 05-12-XXX, "Pension Contribution Application of Pacific Gas and Electric Company" (Pension Contribution Application), with the Commission on December 20, 2005, requesting a revenue requirement increase in order to implement the proper recording of the \$155.0 million to recover the costs of a pension contribution in 2006. The revenue requirement and the associated rate increase for electric distribution of \$77.2 million and generation of \$34.5 million have been included in PG&E's Annual Electric True-Up Advice Letter 2706-E and supplemental filing ordered in Resolution E-3956 approved by the Commission on December 15, 2005. The revenue requirement and the associated rate increase for gas distribution of \$43.3 million has been included in PG&E's Annual Gas True-Up Advice Letter 2678-G. This Advice Letter is submitted authorized pension contribution revenue requirement for 2006, consistent with the terms contained in D. 05-12-046.

PG&E understands that the Commission has not issued a decision on the Pension Contribution Application and that the ultimate decision on that Application may result in all or part of the 2006 pension revenue requirement authorized in D. 05-

12-046 being returned to customers. This Advice Letter establishes the mechanism to make the correct electric and gas refunds, if necessary, based on the Commission's final decision on the Pension Contribution Application.

Background

On July 13, 2005, PG&E submitted to the Commission a Petition to Modify Decision 04-05-055 Regarding Pension Contributions (Petition), requesting an opportunity to show that it is prudent for the Commission to approve a resumption of pension contributions beginning in 2006, and to approve recovery of that contribution in rates beginning January 1, 2006.

On December 15, 2005, the Commission issued D. 05-12-046 approving in part and denying in part PG&E's Petition. The decision allows PG&E to continue to evaluate the need for a contribution to the Retirement Plan trust and, in the event that PG&E determines that it is prudent to resume contributions in 2006, to file a separate application for a revenue requirement increase to fund the estimated contribution for 2006. PG&E filed that application (the Pension Contribution Application) on December 20, 2005. The decision also authorizes PG&E to implement the revenue requirement in rates on January 1, 2006, subject to refund upon Commission determination of the merits of the application.

Revenue Requirement

PG&E's Pension Contribution Application 05-12-XXX requests an annual revenue requirement of \$155.0 million for 2006. Table 1, below, provides the revenue requirement broken down into the functions covered by the General Rate Case.

Table 1
PACIFIC GAS AND ELECTRIC COMPANY
2006 REVENUE REQUIREMENT
(\$ THOUSANDS)

	<u>2006</u>
Electric Generation	\$ 34,529
Electric Distribution	77,161
Gas Distribution	<u>43,337</u>
Total	\$ 155,027

Revision to DRAM Preliminary Statement

The DRAM Preliminary Statement is modified to incorporate the electric distribution revenue requirement associated with a 2006 pension contribution as authorized in D. 05-12-046. If the Commission's decision on the Pension Contribution Application denies all or part of the pension revenue requirement, a credit for the disapproved amount related to electric distribution will be recorded to

the DRAM and will be reflected in rates in the next Annual Electric True-up following the Commission's decision on the pension matter.

Revision to UGBA Preliminary Statement

The UGBA Preliminary Statement is modified to incorporate the generation revenue requirement associated with a 2006 pension contribution as authorized in D. 05-12-046. If the Commission's decision on the Pension Contribution Application denies all or part of the pension revenue requirement, a credit for the disapproved amount related to generation will be recorded to the UGBA and will be reflected in rates in the next Annual Electric True-up following the Commission's decision on the pension matter.

Modification of Gas Base Revenue

The revenue requirement increase for gas distribution will be included in rates effective January 1, 2006 and will be included in the Annual Gas True-Up Advice Letter 2678-G supplement, which will be filed on December 22, 2005. Along with that filing, PG&E will revise Preliminary Statement C Section 2 to reflect the change in total gas distribution revenue requirements. No other Preliminary Statement changes are necessary to implement this change. If the Commission's decision on the Pension Contribution Application denies all or part of the pension revenue requirement, a credit for the disapproved amount related to gas distribution will be recorded to the Core Fixed Cost Account (CFCA) and the Non-Core Fixed Cost Account (NFCA) and will be reflected in rates in the next Annual Gas True-up following the Commission's decision on the pension matter.

Protests

Anyone wishing to protest this filing may do so by sending a letter by **January 9, 2006**, which is 20 days from the date of this filing. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. Protests should be mailed to:

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

Facsimile: (415) 703-2200
E-mail: jjr@cpuc.ca.gov and jnj@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 should be sent via both e-mail and facsimile to PG&E on the same date it is mailed or delivered to the Commission at the address shown below.

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

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

Effective Date

PG&E requests that this advice filing become effective on **January 1, 2006**.

Notice

In accordance with General Order 96-A, Section III, Paragraph G, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and parties on the list for A.99-03-039, A.00-11-038, A.02-03-020, A.02-11-017, A.04-06-024, A.04-07-032, A.05-03-016, A.05-05-004, A.05-05-006, A.05-06-004, A.05-06-005, A.05-06-006, and A.05-06-007. Address changes should be directed to Rose de la Torre at (415) 973-4716. Advice letter filings can also be accessed electronically at:

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


Director, Regulatory Relations

Attachments

cc: Service Lists

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)**

Utility type:

ELC

GAS

PLC

HEAT

WATER

Contact Person: Bernard Lam

Phone #: (415) 973-4878

E-mail: bxlc@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) #: **2686-E/2753-E**

Subject of AL: Revision to Distribution Revenue Adjustment Mechanism and Utility Generation Balancing Account for Pension Contribution for 2006

Keywords (choose from CPUC listing): Refunds, Balancing Account

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

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

Decision 05-12-046

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 AL¹: _____

Resolution Required? Yes No

Requested effective date: 1/1/2006

No. of tariff sheets: 6

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Electric Preliminary Statements CG and CZ

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: 2650-E, 2650-E-A, 2680-E, 2732-E

Protests 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

Attention: Tariff Unit

505 Van Ness Ave.,

San Francisco, CA 94102

jjr@cpuc.ca.gov and jnj@cpuc.ca.gov

Pacific Gas and Electric Company

Attn: Brian K. Cherry

Director, Regulatory Relations

77 Beale Street, Mail Code B10C

P.O. Box 770000

San Francisco, CA 94177

E-mail: PGETariffs@pge.com

¹ Discuss in AL if more space is needed.

**ATTACHMENT 1
Advice 2686-G/2753-E**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
24040-E	Preliminary Statement Part CG--Utility Generation Balancing Account	22715-E
24041-E	Preliminary Statement Part CG (Cont.)	22716-E
24042-E	Preliminary Statement Part CZ--Distribution Revenue Adjustment Mechanism	22717-E
24043-E	Preliminary Statement Part CZ (Cont.)	22718-E
24044-E	Table of Contents -- Preliminary Statements	24024-E
24045-E	Table of Contents -- Rate Schedules	24036-E



PRELIMINARY STATEMENT
(Continued)

CG. UTILITY GENERATION BALANCING ACCOUNT (UGBA)

1. **PURPOSE:** The purpose of the Utility Generation Balancing Account (UGBA) is to record and recover the authorized revenue requirements associated with PG&E-owned generation, including capital and related non-fuel operating and maintenance expenses. Until generation rates reflect the 2004 authorized revenue requirement consistent with the 2004 UGBA revenue requirements underlying the rate reduction adopted in D.04-02-062, PG&E will reduce UGBA revenue by the amount of imputed revenues in the Distribution Revenue Adjustment Mechanism, Public Purpose Programs Revenue Adjustment Mechanism and Nuclear Decommissioning Adjustment Mechanism, to mitigate a large overcollection in the UGBA.
2. **APPLICABILITY:** The Utility Generation Balancing Account (UGBA) shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in this account shall be determined through the advice letter process.
4. **GENERATION RATES:** The generation rates are included in the effective rates set forth in each rate schedule.
5. **ACCOUNTING PROCEDURES:** The CPUC jurisdictional portion of all entries shall be made at the end of each month as follows:
 - a. A credit entry equal to the revenue from the generation rates less the recorded revenues from the: (1) Energy Resource Recovery Account (as defined in Part I of PG&E's electric Preliminary Statement (PS)), (2) Power Charge Collection Balancing Account (as defined in Part I of PG&E's electric PS), (3) Regulatory Asset Revenue Adjustment Mechanism (as defined in Part I of PG&E's electric PS), (4) Modified Transition Cost Balancing Account (as defined in Part I of PG&E's electric PS); (5) Regulatory Asset Tax Balancing Account (as defined in Part I of PG&E's electric PS); (6) Headroom Account (as defined in Part I of PG&E's electric PS); (7) Procurement Transactions Auditing Account (as defined in Part I of PG&E's electric PS); and (8) DWR Franchise Fees and Uncollectibles (as defined in Part I of PG&E's electric PS);
 - b. A debit entry equal to one-twelfth of the electric generation portion of revenue requirement associated with the 2006 pension contribution adopted in Decision 05-12-046, \$34.5 million. (N)
(N)
 - c. A credit equal to the Family Electric Rate Assistance (FERA) revenue shortfall. The corresponding debit entry is defined in PG&E's electric Preliminary Statement Part CE, Item 5.d.1; (T)

(Continued)



PRELIMINARY STATEMENT
(Continued)

CG. UTILITY GENERATION BALANCING ACCOUNT (UGBA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- d. A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve; (T)
- e. A debit entry equal to the costs of providing video tapes of the Diablo Canyon Independent Safety Committee meetings; (T)
- f. A credit entry equal to one-twelfth of the adopted annual on-going CTC portion of PG&E's revenue requirement associated with PG&E's owned generation for serving the Western Area Power Authority (WAPA) load; (T)
- g. A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to the UGBA for recovery in rates, upon approval by the CPUC. (T)
- h. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, 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. (T)



PRELIMINARY STATEMENT
(Continued)

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM)

1. **PURPOSE:** The purpose of the DRAM is to record and recover the authorized distribution revenue requirements and certain other distribution-related authorized costs. The DRAM will ensure dollar-for-dollar recovery of these Commission-authorized distribution amounts. Until distribution rates reflect the 2004 authorized revenue requirement consistent with the 2004 distribution revenue requirements underlying the rate reduction adopted in Decision 04-02-062, PG&E will impute the revenue that should have been recorded in the DRAM to mitigate a large undercollection in the DRAM.
2. **APPLICABILITY:** The DRAM shall apply to all customer bills for service under all rate schedules and contracts for electric distribution service subject to the jurisdiction of the Commission, except for those rate schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the advice letter process.
4. **DISTRIBUTION RATES:** The distribution rates are included in the effective rates set forth in each rate schedule.
5. **ACCOUNTING PROCEDURES:** The following entries shall be made each month:
 - a. A debit entry equal to the annual authorized distribution revenue requirements divided by twelve.
 - b. A debit entry equal to one-twelfth of the electric distribution portion of revenue requirement associated with the 2006 pension contribution adopted in Decision 05-12-046, \$77.2 million. (N)
(N)
 - c. A debit or credit entry equal to the total of the distribution-related regulatory account balances, including an allowance for franchise fees and uncollectibles (FF&U) accounts expense at the rates authorized in PG&E's most recent GRC, transferred to the DRAM, as authorized in the Electric Annual True-up Proceeding or other proceeding expressly authorized by the Commission. (T)
 - d. A debit entry equal to the costs of the remaining customer education efforts associated with the Electric Education Trust (EET) per Decision 01-05-091, up to the amount authorized for PG&E by the Commission, plus an allowance for FF&U accounts expense at the rates authorized in PG&E's most recent GRC. (T)
 - e. A credit entry equal to the revenue from the distribution rates less the recorded California Public Utilities Commission Reimbursement Fee revenue (defined in Part E of PG&E's electric Preliminary Statement), the Customer Energy Efficiency Incentive revenue (defined in Part P of PG&E's electric Preliminary Statement), and the Electric Reimbursable Fees Balancing Account revenue (defined in Part I of PG&E's electric Preliminary Statement). (T)

(Continued)



PRELIMINARY STATEMENT
(Continued)

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- f. A credit entry equal to the debit entry in the California Alternative Rates for Energy Account (CARE) that corresponds to the actual CARE revenue shortfall. The corresponding debit entry is defined in PG&E's electric Preliminary Statement Part M. (T)
- g. A credit entry equal to the recorded amount of revenue cycle services credits given to customers for revenue cycle services provided by entities other than PG&E. (T)
- h. A credit entry equal to the amount of Shareholder Participation, as defined in Section 6 below. (T)
- i. A debit entry equal to the payment to fund PG&E Environmental Enhancement Corporation plus an allowance for FF&U, pursuant to the Chapter 11 Settlement Agreement Paragraph 17c adopted in Decision 03-12-035. (T)
- j. A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to the DRAM for recovery in rates, upon approval by the CPUC. (T)
- k. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, 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. (T)

6. SHAREHOLDER PARTICIPATION: PG&E's shareholders bear some responsibility for economic risks and rewards associated with, but not limited to, Commission-approved economic discounts and credits to certain PG&E customers. This section ensures that ratepayers will not assume shareholders' obligations.

Shareholder Participation will be calculated monthly as follows:

The amount of the Shareholder Participation Mechanism for Schedule ED, in accordance with Resolution E-3654.



TABLE OF CONTENTS
(Continued)

PRELIMINARY STATEMENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Part CA	Food Service Technology Center Memorandum Account.....	18781-E
Part CB	DWR/ISO Cost Balancing Account.....	20500-E
Part CC	Real Time Energy Metering Memorandum Account.....	18307,18308-E
Part CD	Kern Restoration and Operation Memorandum Account.....	18509-E
Part CE	Baseline Balancing Account.....	21587,21588-E
Part CF	Net Energy Metering Memorandum Account.....	18831-E
Part CG	Utility Generation Balancing Account.....	24040,24041-E
Part CH	Utility Retained Generation income Tax Memorandum Account.....	20502-E
Part CI	Wholesale DWR/ISO Cost Memorandum Account.....	20503-E
Part CJ	Not Being Used	
Part CK	Distribution Bypass Deferral Rate Memorandum Account.....	20619-E
Part CL	Distributed Energy Resources Memorandum Account.....	19042-E
Part CM	Bond Charge Balancing Account.....	20245,19556-E
Part CN	Research, Development, and Demonstration Balancing Account.....	19371-E
Part CO	Renewables Balancing Account.....	19372-E
Part CP	Energy Resource Recovery Account.....	23762,23998,23999-E
Part CQ	Modified Transition Cost Balancing Account.....	24000,24001,24002,24003-E
Part CR	Common Area Balancing Account.....	19768,19769-E
Part CS	Advanced Metering and Demand Response Account.....	21510,21565,21566-E
Part CT	Direct Access Shortfall Account.....	22416-E
Part CU	Customer Credit Holding Account.....	21533-E
Part CV	Financial Hedging Memorandum Account.....	20631-E
Part CY	EI Paso Settlement Electric Memorandum Account.....	20985-E
Part CZ	Distribution Revenue Adjustment Mechanism.....	24042,24043-E
Part DA	Public Purpose Program Revenue Adjustment Mechanism.....	22719,21651-E
Part DB	Nuclear Decommissioning Adjustment Mechanism.....	22720,21652-E
Part DC	Regulatory Asset Revenue Adjustment Mechanism.....	22721,21497-E
Part DD	Regulatory Asset Tax Balancing Account.....	21498-E
Part DE	Headroom Account.....	21122-E
Part DF	Electric Reimbursable Fees Balancing Account.....	22722-E
Part DG	DWR Power Charge Balancing Account.....	24004-E
Part DH	Electric Credit Facilities Fees Tracking Account.....	21125-E
Part DI	Procurement Energy Efficiency Balancing Account.....	21172-E
Part DJ	Procurement Transaction Auditing Account.....	21160-E
Part DK	Gas Procurement Audit Memorandum Account.....	21202-E
Part DL	DA Revenue Shortfall Tracking Account.....	21607,21608,21609-E
Part DM	Bundled Financing Allocation Tracking Account.....	21610-E
Part DN	Municipal Surcharges on Department of Water Resources Sales.....	21500-E
Part DP	Dedicated Rate Component.....	22486,24022-E
Part DZ	Department of Energy Litigation Balancing Account.....	23994-E

(T)

(T)

(Continued)



TABLE OF CONTENTS

	CAL P.U.C. SHEET NO.	
Title Page	8285-E	
Table of Contents:		
Rate Schedules	24045,23902,24012,23904-E	(T)
Preliminary Statements	24035,24019,24044-E	(T)
Rules, Maps, Contracts and Deviations	23986,23053-E	
Sample Forms	19880,23984,23985,19236,20509,10572,23225-E	

RATE SCHEDULES

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
RESIDENTIAL RATES		
E-1	Residential Service	23768,23769,21589,19910,23770,21221-E
E-2	Experimental Residential Time-of-Use Service	22122,22118,22266,22120,22267,22122, 22297,22124,22268,21231,21614,21232,22126-E
E-3	Experimental Residential Critical Peak Pricing Service	22429,23771,23772,23773, 23774,22434,23775,22435,23776,21243,22436,22437,22438-E
EE	Service to Company Employees	23777-E
EM	Master-Metered Multifamily Service	23778,23779,21248,20648,23780,21250-E
ES	Multifamily Service	23781,23782,21592,22142,23783,21256-E
ESR	Residential RV Park and Residential Marina Service	23784,23785,22593,20657,23786,21261-E
ET	Mobilehome Park Service	23787,23788,21594,22149,23789,21267-E
E-7	Residential Time-of-Use Service	21268,23790,23791,21595,22909,23792-E
E-A7	Experimental Residential Alternate Peak Time-of-Use Service	21274,23793,23794,21277,22912,23795-E
E-8	Residential Seasonal Service Option	23796,23797,23798,22159-E
E-9	Experimental Residential Time-of-Use Service for Low Emission Vehicle Customers	20891,23799,23800,23801,23802,21596,21289,23803,21291-E
EL-1	Residential CARE Program Service	22918,23804,21597,22919,23805-E
EML	Master-Metered Multifamily CARE Program Service	22920,23806,21299,23807,22170-E
ESL	Multifamily CARE Program Service	23808,23809,21598,22923,23810,21307-E
ESRL	Residential RV Park and Residential Marina CARE Program Service	23811,23812,21599,22926,23813,21313-E
ETL	Mobilehome Park CARE Program Service	23814,23815,21600,22180,23816,21319-E
EL-7	Residential CARE Program Time-of-Use Service	21320,22930,23817,22542,21601,23818,21325-E
EL-A7	Experimental Residential CARE Program Alternate Peak Time-of-Use Service	21326,22932,23819,19783,23820,21330-E
EL-8	Residential Seasonal CARE Program Service Option	22934,23821,23822,22190-E
E-FERA	Family Electric Rate Assistance	23963,23964,21643-E
COMMERCIAL/INDUSTRIAL		
A-1	Small General Service	23823,21824,22937,23825,21339-E
A-6	Small General Time-of-Use Service	21340,23826,23827,21343,23828,21345-E
A-10	Medium General Demand-Metered Service	22941,23829,23830,23831,23832,21351,22942,23823,21354,21355-E
A-15	Direct-Current General Service	23834,23835-E
E-19	Medium General Demand-Metered Time-of-Use Service	21358,17092, 22946,23836,23837,23838,23839,21364,22207,22208,22110,18864,21016,22111,21018, 21019,16414,15330,21020,23840,23841,22210,20935,23842,20729,19805,21370,21371-E
E-20	Service to Customers with Maximum Demands of 1,000 Kilowatts or More	21372,21373,23843,23844,21377,22213,19314,22214,22112,21022,22113,21024, 21025,22114,15358,21027,23845,23846,23847,23154,17101,20945,21383-E

(Continued)

**PG&E Gas and Electric Advice
Filing List
General Order 96-A, Section III(G)**

ABAG Power Pool	Department of Water & Power City	Northern California Power Agency
Accent Energy	DGS Natural Gas Services	Office of Energy Assessments
Aglet Consumer Alliance	DMM Customer Services	Palo Alto Muni Utilities
Agnews Developmental Center	Douglass & Liddell	PG&E National Energy Group
Ahmed, Ali	Downey, Brand, Seymour & Rohwer	Pinnacle CNG Company
Alcantar & Elsesser	Duke Energy	PITCO
Anderson Donovan & Poole P.C.	Duke Energy North America	Plurimi, Inc.
Applied Power Technologies	Duncan, Virgil E.	PPL EnergyPlus, LLC
APS Energy Services Co Inc	Dutcher, John	Praxair, Inc.
Arter & Hadden LLP	Dynegy Inc.	Price, Roy
Avista Corp	Ellison Schneider	Product Development Dept
Barkovich & Yap, Inc.	Energy Law Group LLP	R. M. Hairston & Company
BART	Energy Management Services, LLC	R. W. Beck & Associates
Bartle Wells Associates	Enron Energy Services	Recon Research
Blue Ridge Gas	Exelon Energy Ohio, Inc	Regional Cogeneration Service
Bohannon Development Co	Exeter Associates	RMC Lonestar
BP Energy Company	Foster Farms	Sacramento Municipal Utility District
Braun & Associates	Foster, Wheeler, Martinez	SCD Energy Solutions
C & H Sugar Co.	Franciscan Mobilehome	Seattle City Light
CA Bldg Industry Association	Future Resources Associates, Inc	Sempre
CA Cotton Ginners & Growers Assoc.	G. A. Krause & Assoc	Sempre Energy
CA League of Food Processors	Gas Transmission Northwest Corporation	Sequoia Union HS Dist
CA Water Service Group	GLJ Energy Publications	SESCO
California Energy Commission	Goodin, MacBride, Squeri, Schlotz &	Sierra Pacific Power Company
California Farm Bureau Federation	Hanna & Morton	Silicon Valley Power
California Gas Acquisition Svcs	Heeg, Peggy A.	Smurfit Stone Container Corp
California ISO	Hitachi Global Storage Technologies	Southern California Edison
Calpine	Hogan Manufacturing, Inc	SPURR
Calpine Corp	House, Lon	St. Paul Assoc
Calpine Gilroy Cogen	Imperial Irrigation District	Stanford University
Cambridge Energy Research Assoc	Integrated Utility Consulting Group	Sutherland, Asbill & Brennan
Cameron McKenna	International Power Technology	Tabors Caramanis & Associates
Cardinal Cogen	Interstate Gas Services, Inc.	Tansev and Associates
Cellnet Data Systems	J. R. Wood, Inc	Tecogen, Inc
Chevron Texaco	JTM, Inc	TFS Energy
Chevron USA Production Co.	Kaiser Cement Corp	Transcanada
Childress, David A.	Luce, Forward, Hamilton & Scripps	Turlock Irrigation District
City of Glendale	Manatt, Phelps & Phillips	U S Borax, Inc
City of Healdsburg	Marcus, David	United Cogen Inc.
City of Palo Alto	Masonite Corporation	URM Groups
City of Redding	Matthew V. Brady & Associates	Utility Cost Management LLC
CLECA Law Office	Maynor, Donald H.	Utility Resource Network
Commerce Energy	McKenzie & Assoc	Wellhead Electric Company
Constellation New Energy	McKenzie & Associates	Western Hub Properties, LLC
Cooperative Community Energy	Meek, Daniel W.	White & Case
CPUC	Mirant California, LLC	WMA
Cross Border Inc	Modesto Irrigation Dist	
Crossborder Inc	Morrison & Foerster	
CSC Energy Services	Morse Richard Weisenmiller & Assoc.	
Davis, Wright Tremaine LLP	Navigant Consulting	
Davis, Wright, Tremaine, LLP	New United Motor Mfg, Inc	
Defense Fuel Support Center	Norris & Wong Associates	
Department of the Army	North Coast Solar Resources	