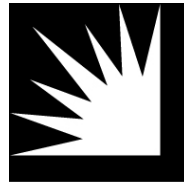


Investigation No.: 12-10-013
Exhibit No.: SCE-01
Witnesses: Douglas Snow
Dr. Paul Hunt
Jose Perez



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(U 338-E)

***SCE'S TESTIMONY REGARDING PROPOSED
RATE ADJUSTMENTS FOR SONGS UNITS 2 & 3***

Before the

Public Utilities Commission of the State of California

Rosemead, California
December 2012

SCE’S TESTIMONY REGARDING PROPOSED RATE ADJUSTMENTS FOR SONGS UNITS 2 & 3

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1 I.

2 **INTRODUCTION**

3 The purpose of this testimony is to respond to the California Public Utilities Commission
4 (Commission) Order Instituting Investigation (I.12-10-13) Ordering Paragraph 4(h), which directs SCE
5 to submit testimony regarding potential rate adjustments due to the extended outages at San Onofre
6 Nuclear Generating Station (SONGS) Units 2 and 3. For the reasons explained in SCE’s Response to
7 the OII and in this testimony, SCE believes that the Commission should not reduce rates at this time and
8 should eliminate from the subject-to-refund condition the revenue requirement associated with activities
9 that SCE must undertake regardless of whether SONGS operates.

10 SCE’s written response to the OII explained that an immediate rate adjustment prior to SCE’s
11 test year (TY) 2015 General Rate Case (GRC) contravenes the plain language of California Public
12 Utilities Code Section 455.5 and Commission precedent implementing that statute, as well as Section
13 362. In addition, as further explained in this testimony, the removal from rates of the revenue
14 requirement associated with SONGS is not in the public interest. In addition, the revenue requirement
15 associated with certain activities at SONGS should not be subject to refund or removed from rates as
16 those activities are necessary to continue to keep certain critical plant systems in a safe and secure
17 condition and adhere to regulatory requirements. These activities must be pursued regardless of whether
18 SONGS operates, and as such, they are not the “portion” of the facility that is out of service. SCE
19 estimates the revenue requirement associated with these activities in Chapter V. To be clear, SCE’s
20 testimony (in Chapter V) does not represent the amount SCE is actually expending to maintain SONGS
21 systems, structures, and components and other processes and procedures in the condition required by the
22 operating licenses. Nor are these the costs that are required to maintain the SONGS Units 2 and 3 in a
23 condition necessary to restore the units safely to service, nor to put or maintain SONGS Units 2 and 3 in
24 a cold shutdown condition.

25 Although SCE believes that a rate reduction is not appropriate, SCE is mindful of SONGS costs
26 and, unrelated to the extended outages, has proceeded to reduce operations and maintenance (O&M)
27 expenses by downsizing SONGS staff. SCE made these plans prior to the extended outages, and has

1 continued to evaluate staffing needs. SCE's 2012 GRC forecast included a preliminary estimate of
2 workforce reductions of 500 SONGS personnel, but after further consideration of staffing needs for
3 SONGS, SCE is now planning for a downsizing of approximately 750 personnel, which would reduce
4 its staff by almost one-third, from 2,250 to 1,500. In addition, SCE has substantially cut staff overtime
5 and the use of independent contractors.

6 Chapter II provides SCE's ratemaking proposal. Chapter III provides the proposed revenue
7 requirement to be tracked subject to refund. Chapter IV discusses the financial effects of removing
8 SONGS from rates. Chapter V identifies GRC-authorized amounts that should not be subject to refund
9 or removed from rates. Chapter VI concludes SCE's testimony.

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II.

RATEMAKING

A. Introduction

Ordering Paragraph 4(h) of I.12-10-013 requires SCE to serve testimony addressing proposed rate adjustments due to the outages at SONGS Units 2 and 3. Ordering Paragraph 4(h) specifically requires testimony showing “the amount of SONGS in current rates, the amount to be removed, the effective date [of the rate adjustment], and any other information necessary for the Commission to make an informed decision to fully implement a just and reasonable rate adjustment pursuant to Pub. Util. Code § 455.5.”

As supported in other sections of this testimony, SCE requests the Commission to: 1) order no rate adjustments at this time, 2) limit the rates subject to refund to the revenue requirement associated with activities directly linked to production of electricity, and not for other activities that must be undertaken at SONGS regardless of whether the plant operates, 3) approve appropriate accounting procedures, and 4) determine the appropriate ratemaking if rates are reduced.

B. The Commission Should Not Adjust Rates at this Time

The Commission should not adjust rates at this time. Instead, the Commission should wait until it completes its investigation before it considers implementing any rate change with regard to the revenue requirement for SONGS.

Whether and when Units 2 and 3 will resume operations is not yet known. On October 3, 2012, SCE submitted a restart plan to the Nuclear Regulatory Commission (NRC) for approval to restart Unit 2 at 70% power and with scheduled mid-cycle outage inspections following 5 months of operation. The NRC has not yet completed action on SCE’s plan. SCE continues to analyze the condition of Unit 3. It is not in SCE’s customers best interest to precipitously make a decision to adjust rates now before all of the facts surrounding the status of the units are known. As discussed in Section III below, setting a portion (not all) of the SONGS-related revenue requirement subject to refund is the appropriate action at this time under the provisions of the statute to ensure that customers are protected should any amount currently included in rates be required to be refunded at the conclusion of the OII.

1 **1. An Immediate Rate Reduction Risks Creating Rate Shock**

2 An immediate rate reduction would be contrary to the public interest because it risks creating
3 rate shock if and when Unit 2 and/or Unit 3 are restored to service. As stated by the Commission in
4 D.12-11-051, SCE’s 2012 GRC decision:

5 We believe that SCE has some on-going operational expenses at SONGS,
6 even if the nuclear units are not operating. If no expenses are authorized
7 for preliminary rate recovery, it is highly probable that some expenses will
8 be later approved as reasonable and results in a substantial rate increase.

9 *In order to avoid future rate shock*, we have determined it is in the best
10 interests of ratepayers for 2012 O&M and capital expenditures related to
11 SONGS, which would have been authorized under normal operating
12 conditions, are allowed for preliminary rate recovery but subject to review
13 and refund in 2013.¹

14 As an illustrative and hypothetical example, assume the SONGS-related annual revenue
15 requirement removed from rates is \$500 million, and assume that both units are restored to service in
16 eighteen months. At the end of the eighteen-month period, the under-collection would be approximately
17 \$750 million (i.e. one-and-one-half times \$500 million). Assuming the Commission authorizes SCE to
18 recover the \$750 million under-collection over a one-year period, the impact on system average rate
19 would be approximately 1.0 cent/kWh. Based on today’s system average rate of 14.3 cent/kWh, the 1.0
20 cent/kWh increase would result in an approximately 7 percent rate increase.

21 **C. Maintaining Authorized Rates Enables SCE to Work Toward Restart**

22 Maintaining the rates authorized in SCE’s test year 2012 GRC also is in the public interest
23 because it enables SCE to continue to undertake activities directed to restarting Units 2 and 3. While the
24 NRC considers SCE’s plan for restarting Unit 2, SCE must maintain a staff in readiness to respond to
25 the NRC’s questions and to operate Unit 2 when the NRC approves SCE’s restart of Unit 2 safely. In
26 addition, SCE is continuing to incur expenses to determine whether and how to restore Unit 3 to

¹ D.10-11-051, p. 28 (emphasis added).

1 operation. These outlays are in the public interest even though Units 2 and 3 are not currently operating.
2 The Commission should not deprive SCE of the revenue needed to support those expenditures.

3 The Commission's decision with respect to the Mohave Generating Station supports this
4 conclusion. A consent decree required SCE to make substantial investments to continue operations at
5 Mohave past the end of 2005. In addition, continued operation of Mohave required the resolution of
6 water and coal supply issues. As of 2004, it was uncertain whether these issues could be resolved and
7 the plant could continue to operate. The Commission authorized SCE to make necessary and
8 appropriate expenditures to preserve the option to continue operating Mohave, and to record the
9 recorded O&M expenses and capital revenue requirement in a balancing account.² This authorization
10 allowed SCE to maintain flexibility and optionality regarding Mohave, which was in the best interest of
11 its customers. Similarly, the Commission should enable SCE to expend the funds necessary to pursue a
12 return to service of Units 2 and 3 by maintaining the rates authorized in SCE's test year 2012 GRC.

² D. 04-12-016, pp. 12, 60.

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III.

REVENUE REQUIREMENT TO BE TRACKED SUBJECT TO REFUND

Table III-1 below presents the amount of SCE’s 2012 annual revenue requirement that should be made subject to refund consistent with the OII and Public Utilities Code Section 455.5. As shown on Line 20, in Column D, SCE requests that approximately \$345 million (of the \$739 million authorized annual revenue requirement) be the annual amount of SONGS 2&3-related revenue requirement made subject to refund as of the issuance date of the OII (November 1, 2012).³ As discussed in more detail below, the Commission has already made the amounts shown in Column B subject to refund. The amounts shown in Column C, which are discussed in detail in Chapter V, support activities that are unrelated to the production of electricity. These amounts will be incurred regardless of the status of the generating units, and should therefore be excluded from the amount subject to refund.

³ SCE will update this testimony in the future to identify the SONGS 2&3 amounts included in 2013 rate levels.

Table III-1
SONGS 2&3 Revenue Requirement
(\$millions)

| | Col. A | Col. B | Col. C | Col. D |
|--|-----------------------|---------------------------------------|----------------------------------|-------------------------------------|
| | Authorized In 2012 | Less: Already Subject To Refund | Less: Other Required Costs | Incremental Subject To Refund |
| 1. 2012 GRC Decision (D.12-11-051) | | | | |
| 2. O&M | 303 | - | (100) | 203 |
| 3. Refueling O&M | - | - | - | - |
| 4. Direct A&G/Other | 37 | - | (30) | 7 |
| 5. Payroll Taxes | 6 | - | - | 6 |
| 6. Depreciation | 66 | - | (6) | 60 |
| 7. Taxes | 34 | - | (8) | 26 |
| 8. Return on Rate Base | 52 | - | (9) | 43 |
| 9. Subtotal | 498 | - | (153) | 345 |
| 10. Steam Generator Replacement Project (D.05-12-040) | | | | |
| 11. Depreciation | 48 | (48) | - | - |
| 12. Taxes | 25 | (25) | - | - |
| 13. Return on Rate Base | 42 | (42) | - | - |
| 14. Subtotal | 115 | (115) | - | - |
| 15. 2012 ERRA Forecast (D.12-07-007) | | | | |
| 16. Fuel Expense | 97 | (97) | - | - |
| 17. Fuel Carrying Costs | 6 | (6) | - | - |
| 18. Subtotal | 103 | (103) | - | - |
| 19. Seismic Projects/Studies | - | - | - | - |
| 20. Nuclear Decommissioning Triennial Proceeding (D.10-07-047) | 23 | - | (23) | - |
| 21. TOTAL SONGS 2&3 Revenue Requirement | 739 | (218) | (176) | 345 |

2 Column A on Table III-1 shows the total SONGS 2&3 annual revenue requirement (\$739
3 million) calculated in accordance with D.12-11-051 (i.e. SCE's 2012 GRC Decision), the SONGS 2&3
4 Steam Generator Replacement Project (SGRP) proceeding, the 2012 Energy Resource and Recovery
5 Account (ERRA) Forecast proceeding, and the Nuclear Decommissioning Cost Triennial Proceeding
6 (NDCTP). As explained in this testimony, a portion of 2012 SONGS 2&3 GRC revenue requirement
7 and all amounts for SGRP, ERRA, and NDCTP should be excluded from the subject-to-refund
8 condition.

9 **A. 2012 GRC Revenue Requirement**

10 The Commission's decision in SCE's 2012 GRC set the 2012 annual revenue requirement
11 associated with SONGS 2&3 at approximately \$498 million (excluding SGRP, ERRA and NDCTP),

1 and this amount will be effective as of January 1, 2012.⁴ As shown on Line Nos. 2 through 9 of Table
2 III-1 above, the \$498 million includes authorized O&M expenses,⁵ direct A&G expense associated with
3 employee benefits, payroll taxes, depreciation, taxes, and return on rate base.⁶

4 As shown in Column C and as discussed in more detail in Chapter V, there are certain activities
5 whose associated costs are currently included in SCE's revenue requirement that should not be subject
6 to refund because they are necessary to maintain certain critical plant systems in a safe and secure
7 condition, or to meet certain regulatory requirements, and thus must be incurred regardless of whether
8 SONGS operates. As a result, SCE requests that \$99.9 million⁷ (\$2012) of the SONGS 2&3 authorized
9 revenue requirement, plus the accompanying \$29.7 million of associated labor-related benefits not be
10 subject to refund. In addition, the capital revenue requirement (i.e. depreciation expense, taxes and
11 return on rate base) in the amount of approximately \$23 million associated with the mandated Marine
12 Mitigation projects and construction of the dry cask storage⁸ shown on Lines No. 6 through 8 of Table
13 III-1 should not be included in the amounts found to be subject to refund in this proceeding as supported
14 in Chapter V below.

15 **B. Steam Generator Replacement Project Revenue Requirement**

16 The Commission in D.05-12-040 authorized SCE to replace the SONGS 2&3 steam generators.
17 In accordance with Ordering Paragraph No. 9 of D.05-12-040, the replacement steam generator revenue
18 requirement for each unit shall be included in SCE's generation rates on an interim basis (subject to
19 refund), commencing on January 1st of the year subsequent to the date that installation of the new

⁴ The GRC Memorandum Account will allow SCE to recover the difference between the GRC revenue requirement in effect prior to the final 2012 GRC decision and the 2012 revenue requirement authorized in the 2012 GRC decision.

⁵ Consistent with D.12-11-051, the authorized O&M expenses include 100 percent of GRC estimated employee severance costs and 50 percent of GRC estimated savings as a result of severances.

⁶ D.12-11-051 does not include funding for any refueling outages in 2012 although one refueling did occur in January and February of 2012. D.12-11-051 does extend the Flexible Refueling Outage mechanism contained in SCE's Preliminary Statement Part YY, Base Revenue Requirement Balancing Account, which provides for the recovery of the 2012 authorized refueling revenue requirement for the 2012 refueling outage in 2013.

⁷ The \$91.5 million supported in Chapter V is in \$2009. That amount escalated to 2012\$ is \$99.9 million.

⁸ The dry cask storage balance included is as of December 31, 2011.

1 replacement steam generators is completed and placed in commercial operation. Because the work to
2 replace both Units 2&3 generators is complete and the units were placed in commercial operation prior
3 to January 1, 2012, SCE has included the annual revenue requirement for the replacement of both steam
4 generators in 2012 rate levels in the amount of \$115 million.⁹ Differences between the revenue from
5 SCE's rates and the actual replacement steam generator revenue requirement are recorded in the Base
6 Revenue Requirement Balancing Account (BRRBA). Any over-collection as of December 31st of each
7 year is refunded to customers in the subsequent year through lower generation rates. Likewise, under-
8 collections recorded as of December 31st of each year are recovered from customers in the subsequent
9 year.

10 Ordering Paragraph 11 of D.05-12-040 requires SCE to file an application for inclusion of the
11 SGRP costs permanently in rates after completion of the SGRP, but permits SCE to defer to a second
12 application the costs of removal and disposal of the original steam generators if that work is delayed
13 significantly beyond the commercial operation of both units. The Commission stated that it does "not
14 intend to conduct an after-the-fact reasonableness review if the SGRP cost does not exceed \$680
15 million," but the Commission reserved the right to conduct a reasonableness review if it "later finds that
16 if has reason to believe the costs may be unreasonable."¹⁰ The OII designates the "reasonableness and
17 prudence of each utility action and expenditure with respect to the steam generator replacement program
18 and subsequent activities..." as within the scope of this proceeding.¹¹ Therefore, as shown in Column B
19 of Table III-1, SCE has removed \$115.0 million from the SONGS 2&3 authorized revenue requirement
20 that will be set subject to refund in this proceeding because this amount is already subject to refund.

21 SCE's 2012 annual revenue requirement for SONGS 2&3 included in customer rates does not
22 include the revenue requirement associated with the removal and disposal of the original steam
23 generators as that work is still in the process of being completed.

⁹ See SCE's Advice Letter 2648- EA

¹⁰ D.05-12-040, Ordering Paragraphs 4-5.

¹¹ Issue No. 2, pg. 15.

1 **C. 2012 Energy Resource Recovery Account (ERRA) Forecast Revenue Requirement**

2 Each year, the Commission authorizes SCE to include in rate levels a forecast of its fuel and
3 purchased power revenue requirements in ERRA Forecast proceedings. In D.12-07-007, the
4 Commission authorized SCE to include fuel and fuel carrying costs associated with SONGS 2&3 in the
5 amount of approximately \$103 million. Differences between the revenue from SCE's rates and the
6 actual amount of fuel and fuel carrying costs are recorded in the ERRA balancing account. Any over-
7 collection recorded in the ERRA as of December 31st of each year is refunded to customers in the
8 subsequent year through lower generation rates. Likewise, under-collections recorded in the ERRA as
9 of December 31st of each year are recovered from customers in the subsequent year.

10 As discussed above, the difference between the \$103 million that is included in 2012 rate levels
11 and the actual amount of recorded fuel costs will be recorded in the ERRA in 2012. As a result of the
12 outages, SCE estimates to record approximately \$8 million of SONGS 2&3 fuel costs in the ERRA in
13 2012. The resulting over-collection of approximately \$95 million that results from revenue of \$103
14 million and expenses of \$8 million will be refunded to customers in 2013 when SCE consolidates the
15 December 31, 2012 balance recorded in the ERRA in 2013 rate levels.¹² Therefore, as shown in Column
16 B of Table III-1, SCE has removed \$103 million from the SONGS 2&3 authorized revenue requirement
17 that will be set subject to refund in this proceeding because this amount is already subject to refund. In
18 addition, the recorded fuel costs of approximately \$8 million will be tracked in the SONGS Outage
19 Memorandum Account established in this OII and will be subject to review in this proceeding.

20 **D. Seismic Projects and Study Costs**

21 The Commission in D.12-05-004 authorized SCE to recover up to \$50.1 million (nominal
22 dollars, SCE's share) of costs associated with the ongoing seismic program and new seismic research
23 projects and analysis for SONGS 2&3. Pursuant to D.12-05-004, SCE is authorized to record and
24 recover its 78.21 percent share of incremental O&M expenses, including SCE labor and non-labor

¹² SCE consolidates its balancing account balances in rate levels coincident with implementing its ERRA forecast. SCE anticipates implementing the 2013 ERRA forecast and December 31, 2012 balancing account balances in rates in March or April, 2013.

1 expenses and invoiced costs for outside services (e.g., consultants and vendors) through the BRRBA.
2 SCE will recover amounts recorded in the BRRBA in the subsequent year when the BRRBA balance is
3 included in SCE's rate levels. There are no expenses currently being recovered in SCE's 2012 rate
4 levels, so there are no amounts shown in Table III-1. However, as supported in Chapter V, these seismic
5 program and study costs should not be removed from rates, as the Commission has expressly directed
6 SCE to conduct this work.

7 **E. Nuclear Decommissioning Triennial Proceeding**

8 The Commission in D.10-07-047 authorized SCE to include in its Nuclear Decommission rate
9 component an annual revenue requirement for the decommissioning trust in the amount of \$23 million.
10 Regardless of the current status of SONGS 2&3, SCE is obligated to fund the decommissioning trust
11 and permitted to recover the associated revenue requirement in customer rates.¹³ Moreover, the current
12 status of SONGS 2&3 does not change the fact that the units will be decommissioned at some time in
13 the future and that funds must be available for that purpose. Therefore, as shown in Column C of Table
14 III-1, SCE has removed \$23 million from the SONGS 2&3 authorized revenue requirement that will be
15 set subject to refund in this proceeding.

16 **F. Accounting Procedure**

17 SCE proposes to establish the SONGS 2&3 Revenue Requirement Memorandum Account
18 (SRRMA) to record the revenue requirement that is determined to be subject to refund in this OII. SCE
19 requests that the balance recorded in the SRRMA accrue interest based on the three-month commercial
20 paper rate consistent with all of SCE's other balancing and memorandum accounts. Having the SRRMA
21 will allow the Commission and interested parties to know how much of SCE's SONGS 2&3 revenue
22 requirement is subject to refund as the process continues.

23 D.12-11-051 requires SCE to establish a SONGS Memorandum Account (SONGSMA),
24 effective January 1, 2012, to track:

¹³ Public Utilities Code Section 8321, *et seq.*

- 100% of O&M expense;
- 100% of cost savings from scheduled personnel reductions;
- 100% of maintenance and refueling outage expenses, if any; and
- 100% of capital expenditures.

In addition, D.12-11-051 requires that no later than January 30, 2013, SCE file an application for a reasonableness review of the expenses tracked in the SONGSMA. D.12-11-051 states that the SONGSMA application will be consolidated with this OII.

In light of D.12-11-051, SCE requests that the requirements contained in the 2012 GRC Decision with respect to the SONGSMA be consolidated with the requirements of the OII, and that the due date for such a showing by SCE be delayed until a future phase of OII 12-10-013. Ordering Paragraph 4 (a) of the OII requires SCE and SDG&E to establish the SONGS Outage Memorandum Account to track essentially the same items as the SONGSMA. Although Ordering Paragraph 4(a) does not explicitly mention cost savings from scheduled personnel reductions, it does require SCE to report “variable costs,” “existing costs,” as well as “routine operational costs,” which can be construed to include personnel costs that reflect the number of existing personnel as of the date of the filing.

G. Public Utilities Code 455.5 Requirements Should Rates Be Adjusted

Although SCE requests that rates not be adjusted at this time consistent with the provisions of Section 455.5, SCE recognizes that the Commission may disagree and require a rate adjustment and placement of the SONGS 2&3-related rate base into a deferred debit account.¹⁴ In that event, SCE proposes that the amount of rate base that is moved into the deferred debit account be the amount recorded on the general ledger as of the date the rate adjustment is ordered. The rate base recorded in the deferred debit account will accrue overhead costs similar to Allowance For Funds Used During Construction (AFUDC). The overhead rate (i.e. AFUDC rate) will be calculated to include the SONGS rate base in the deferred debit account as if it was recorded like Construction Work In Progress

¹⁴ SCE will continue to follow prescribed regulations for financial and regulatory reporting as required by the Securities and Exchange Commission and the Federal Energy Regulatory Commission.

(CWIP).¹⁵ As a point of reference, Table III-2 below shows that the SONGS 2&3-related rate base balance as of October 31, 2012 is approximately \$545 million.¹⁶ If the Commission were to order SCE to remove the SONGS-related revenue requirement from rate levels, SCE proposes that the rate base balance to be included in the deferred debit account and accruing AFUDC be updated as of the date rates are reduced.¹⁷

Table III-2
SONGS 2&3-Related Rate Base
As of October 31, 2012
(\$millions)

| Line | Description | SONGS 2 | SONGS 3 | Common | Total |
|---|--|---------|---------|--------|---------|
| 1. | Plant in Service | 1,950 | 1,627 | 1,143 | 4,720 |
| 2. | Accumulated Depreciation | (1,606) | (1,461) | (988) | (4,055) |
| 3. | Construction Work in Progress | 28 | 97 | 79 | 204 |
| 4. | Materials and Supplies | - | - | 99 | 99 |
| 5. | Nuclear Fuel | 153 | 212 | 101 | 466 |
| 6. | Marine Mitigation and Dry Cask Storage Plant | - | - | 104 | 104 |
| 7. | Net Investment | 525 | 475 | 538 | 1,538 |
| Adjustments for Rate Base To Be Included In Deferred Debit | | | | | |
| 8. | Less: Marine Mitigation and Dry Cask Storage | - | - | 104 | 104 |
| 9. | Less: Accumulated Deferred Inc. Taxes For Line No. 8 | - | - | (5) | (5) |
| 10. | Less: Construction Work in Progress | 28 | 97 | 79 | 204 |
| 11. | Less: Nuclear Fuel | 153 | 212 | 101 | 466 |
| 12. | Nuclear Fuel ADIT | (24) | (25) | (2) | (51) |
| 13. | Accumulated Deferred Income Taxes | (81) | (31) | (62) | (173) |
| 14. | Recorded Rate Base | 240 | 110 | 195 | 545 |

For the reasons discussed previously, SCE recommends that rates not be reduced with respect to expenses necessary to support a return of SONGS 2 to service, and to pursue the possible return of Unit 3 to service, remain in the public interest. If the Commission orders a rate adjustment, SCE requests the

¹⁵ The AFUDC rate calculation is defined at Title 18, Code of Federal Regulations, Subchapter C, Part 101, Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act, Electric Plant Instructions, Section 3.A.17. This can be found on the Internet at <http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=f6b9474a83fc4abba6f9baa2d49fb047&rgn=div5&view=text&node=18:1.0.1.3.34&idno=18>.

¹⁶ Consistent with the amounts shown in Column C of Table III-1, the SONGS 2&3-related rate base balance shown in Table III-2 does not include the rate base associated with the SONGS SGRP.

¹⁷ The rate base amount included in Table III-2 is a balance and changes each month as capital is added and as depreciation reserve increases.

1 Commission not require removal of any revenue requirement associated with O&M expenses from rates,
2 and instead set the GRC-authorized O&M shown in Column D of Table III-1(\$216 million) subject to
3 refund in the SRRMA.¹⁸

4 In the event the Commission disagrees and orders the removal of revenue requirement for non-
5 capital expenses from rates, including O&M, and taxes, SCE proposes to track those authorized revenue
6 requirements in a sub-account of the SRRMA. As noted, the balance in the SRRMA accrues interest
7 based on the three-month commercial paper rate.

8 If the Commission orders a rate reduction, SCE would apply for inclusion of the capital and non-
9 capital revenue requirement amounts, along with their respective carrying costs as described above, in
10 rates if and when Unit 2 and/or Unit 3 are restored to service.

¹⁸ The authorized O&M expense in the amount of \$216 million is the sum of Line Nos. 2 through 5 in Column D of Table III-1.

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IV.

FINANCIAL EFFECTS OF REMOVING SONGS 2&3 FROM RATES

A. Introduction

As explained below in this testimony, SONGS 2&3 should not be removed from rates at this time due to the negative effects on ratepayers that would result. This chapter discusses the financial effects that would occur in the event the Commission chose to remove all or part of the SONGS 2&3 revenue requirement from rates. Although these financial effects are immediately borne by shareholders, ultimately, the financial impacts are likely to result in a higher cost of capital that must be paid by ratepayers and a reduction in investment in SCE's system, potentially affecting SCE's ability to reliably serve its customers.

B. Financial Effect of Reducing Rates

If the Commission were to order SCE to reduce rates by removing the revenue requirement associated with SONGS, SCE would have less revenue to meet its costs. In principle SCE could respond to this reduction in cash flow in four ways: (1) reduce expenses, (2) reduce capital spending, (3) raise additional external capital, or (4) reduce its earned return, leading to lower earnings for shareholders and hence ultimately increasing its cost of capital. Each of these four possibilities would adversely affect ratepayers.

1. Expense Reductions

Although SCE will make reasonable reductions in its expenses associated with SONGS in light of the outages, regardless of whether the Commission reduces SCE's rates, SCE's ability to reduce costs is limited. Significant costs associated with SONGS will persist even if the Commission were to reduce rates. For example, as discussed in Chapter V, SCE will continue to incur operating expenses for functions that must be performed regardless of whether SONGS operates, as well as functions oriented to returning the units to service. In addition, SCE remains obligated to pay interest and principal to bondholders and dividends to preferred equity holders regardless of whether it is permitted to collect such amounts in rates on a current basis.

1 **2. Reduce Capital Spending**

2 A possible consequence of reducing rates would be to cause SCE to reduce its capital spending.
3 Cash flow related to depreciation and equity return from SONGS 2&3 provides internal funds that can
4 be utilized to finance new capital projects, both at SONGS and elsewhere.¹⁹ As the Commission has
5 acknowledged, SCE projects that it will invest several billion dollars per year in maintaining and
6 enhancing its system,²⁰ which is in the public interest. Internal cash flow, including cash flow related to
7 depreciation and equity return, is a key source of funding for SCE's investment program. Removing the
8 capital-related revenue requirement associated with SONGS 2&3 assets from rates stops a significant
9 portion of this cash flow. This puts pressure on SCE's ability to maintain its capital construction
10 program for all aspects of SCE's operations, a program which includes non-nuclear projects and focuses
11 on maintaining system reliability and pursuing other public policy goals important to the Commission
12 (e.g., building renewable energy-supporting transmission infrastructure).

13 **3. Raising Additional External Capital**

14 Another possible consequence of reduced cash flow that would result from a rate reduction
15 would be for SCE to obtain additional financing from external sources, i.e., lenders and equity investors.
16 This would likely reduce SCE's earned return because, even assuming the Commission eventually
17 permits SCE to recover the SONGS 2&3 revenue requirement in rates, the carrying charge on the
18 amounts removed from rates is lower than SCE's authorized return²¹ and hence likely lower than its cost
19 of obtaining additional financing.²²

¹⁹ If the Commission were to remove the SONGS capital-related revenue requirement from rates and record the value of SONGS assets in a deferred debit account, then Public Utilities Code § 455.5 provides that the account be treated similar to AFUDC. (More information regarding the AFUDC rate can be found in footnote 15 above.) The AFUDC rate is lower than SCE's authorized return. For example, SCE's authorized weighted average cost of capital for 2012 is 8.74%, but SCE's current AFUDC rate for 2012 is only 7.84%. In any case, this accounting convention does not generate cash unless and until the Commission permits the amount so recorded to be recovered in rates.

²⁰ D.12-11-051, *mimeo*, pp. 10, 601.

²¹ See footnote 19. The carrying charge would be similar to the AFUDC rate.

²² If the Commission did not permit SCE to recover the revenue requirement in rates at a later date, then the reduction in SCE's earned return would be even greater.

1 In addition, SCE does not have unlimited capacity to obtain additional financing from external
2 sources. As SCE's use of external capital increases without a corresponding increase in revenues, its
3 credit metrics degrade. If the degradation in credit metrics is sufficiently large, SCE's credit ratings
4 could be reduced, leading to higher borrowing costs in the long run, which will ultimately be borne by
5 ratepayers.

6 The primary measure that credit rating agencies consider is the company's cash flow relative to
7 its fixed payment obligations. Removing costs from rates reduces SCE's cash flow, while SCE's fixed
8 payment obligations remain the same. This results in a negative or detrimental stress on the cash-flow
9 versus fixed-obligation credit rating metric used by credit rating agencies.

10 At this time, Standard & Poor's has not published any details about how SCE's resolving of the
11 SONGS extended outages might affect SCE's credit ratings. Moody's Investors Service, in a report
12 published on July 6, 2012, stated: "We believe that the financial exposure to SONGS, while manageable
13 for a company as large as SCE, may become a credit overhang issue, which could negatively affect
14 SCE's outlook or rating." Moody's also stated: "[W]e believe that the potential exists for an extended
15 outage for one or both units, which depending on the timeframe of such further extension and the fact
16 pattern at the time, could lead to a negative rating action."²³

17 In the event that SCE's credit ratings were reduced, its cost of capital would increase, which
18 would be passed on to customers in the form of higher rates.

19 **4. Reducing Earned Return**

20 As noted above, significant costs associated with SONGS (both operating expenses and capital-
21 related costs) will continue even if the Commission were to reduce rates. To the extent that rates are
22 reduced and these expenses and costs continue, SCE's earned return will suffer.²⁴ Although this

²³ Moody's Investors Service, *Credit Opinion: Southern California Edison Company*, dated July 6, 2012.

²⁴ If rates for operating expenses are reduced, and operating expenses themselves are not correspondingly reduced, then the negative effect on earned return is immediate. If rates for capital-related costs are reduced, determining the timing of the negative effect is more complicated because of accounting rules that determine when earnings are recorded and when assets must be written off for accounting purposes.

1 reduction is immediately experienced by shareholders, ultimately it affects customers as SCE's cost of
2 capital increases in response to the lower earned return.

V.

**A PORTION OF THE SONGS O&M REVENUE REQUIREMENT SHOULD NOT BE
SUBJECT TO REFUND OR REMOVED FROM RATES**

A. Introduction

As SCE explained in its Response to the OII, under Section 455.5, not *all* costs associated with a facility experiencing an extended outage are made subject to refund; instead, the only costs that may be made subject to refund are those associated with the *portion* of the facility that is out of service—for SONGS, the relevant costs are those associated with activities directly connected to the operation, or planning for the return to service, of SONGS.

This testimony details SCE’s conservative estimate of the costs associated with activities SCE must pursue regardless of whether SONGS operates; the revenue requirement associated with those activities should be excluded from the subject-to-refund condition. These are activities undertaken for four main purposes: (1) to ensure that nuclear material (primarily used nuclear fuel) is maintained safely and securely, and to ensure the radiological safety and security of SONGS in accordance with the NRC²⁵ and other regulations; (2) to implement seismic studies directed by the Commission in D.12-05-004; (3) to implement marine mitigation for SONGS required by the California Coastal Commission; and (4) for dry cask storage of used fuel.

SCE’s testimony regarding these costs does not represent the amount SCE is actually expending to maintain SONGS systems, structures, and components and other processes and procedures in the condition required by the operating licenses. Nor are these the costs that are required to maintain SONGS Units 2 and 3 in a condition necessary to restore the units safely to service; nor to put or maintain SONGS Units 2 and 3 in a cold shutdown condition.

SCE’s 2012 test year forecast of SONGS Base O&M costs (excluding refueling outages) from the General Rate Case is shown below in Table V-3:²⁶

²⁵ “The U.S. Nuclear Regulatory Commission (NRC) is an independent agency created by Congress. The mission of the NRC is to license and regulate the Nation’s civilian use of byproduct, source, and special nuclear materials in order to protect public health and safety, promote the common defense and security, and protect the environment.” (From NUREG-1350.)

²⁶ The Commission approved SCE’s 2012 TY SONGS Base O&M expense forecast in D.12-11-051 (SCE’s 2012 GRC). The Commission also authorized SCE to establish the SONGSMA, effective January 1, 2012, to track 100% of SONGS

(Continued)

Table V-3
Test Year 2012 SONGS Base O&M Costs By Functional Group²⁷

(Constant 2009 Dollars X 1000)

| Line No. | Functional Groups | Base O&M Expenses |
|----------|---|-------------------|
| 1 | Operations | 32,440 |
| 2 | Maintenance | 100,530 |
| 3 | Engineering | 48,235 |
| 4 | Site Projects | 14,284 |
| 5 | RadChemical Control | 22,032 |
| 6 | Regulatory Affairs (includes Emergency Preparedness and Fire Department) | 11,679 |
| 7 | Security | 37,905 |
| 8 | Training | 13,477 |
| 9 | Nuclear Support (includes Compliance and Gov't Fees) | 81,633 |
| 10 | TOTAL | 362,215 |
| 11 | SCE 78.21% share | 283,288 |

B. Used Fuel Storage and Other Activities Related to Safety and Security at SONGS

O&M expenses related to used fuel storage and other safety and security activities at SONGS must be incurred regardless of whether either SONGS Unit is in service; the revenue requirement associated with these activities should not be subject to refund or removed from rates. SCE has estimated these expenses by starting with the expenses authorized by the Commission in the 2012

Continued from the previous page

post-2011 expenses, subject to a reasonableness review by the Commission in 2013. The SONGSMA should be effective no earlier than November 1, 2012, the date of the issuance of Investigation (I.) 12-10-013, in accordance with Public Utilities Code Section 455.5. D.12-11-051 also directs SCE to identify all safety-related costs separately in the SONGSMA to ease the Commission's review of this category of expense. But it is important to note that essentially all SONGS expenses are tied to the safe and reliable operation of SONGS, which is SCE's top priority for SONGS. Nevertheless, SCE will endeavor to take appropriate steps to identify costs tracked in the SONGSMA to allow the Commission to review all SONGS expenses as directed.

²⁷ It should be noted that the on-going SONGS staff reductions are already accounted for in the SONGS O&M expense authorized in D.12-11-051.

1 General Rate Case and then, using its cost-engineering judgment,²⁸ estimating the percentage of each
 2 functional group needed to perform the particular safety and security functions that must continue
 3 regardless of SONGS's operating status. SCE explains below the basis for these estimates with regards
 4 to each functional group's authorized costs. SCE estimates that, in total, at least \$91.5 million of the
 5 revenue requirement associated with these safety- and security-related activities should be exempt from
 6 being subject to refund or removal, as summarized in Table V-4 below.

Table V-4
Exempt SONGS O&M Expenses By Functional Group
 (Constant 2009 Dollars X 1000)

| Line No. | Functional Groups | Base O&M Expenses | % of GRC Value | Amount |
|----------|---|-------------------|----------------|---------------|
| 1 | Operations | 32,440 | 30% | 9,732 |
| 2 | Maintenance | 100,530 | 30% | 30,159 |
| 3 | Engineering | 48,235 | 15% | 7,235 |
| 4 | Site Projects | 14,284 | 0% | - |
| 5 | RadChemical Control | 22,032 | 30% | 6,610 |
| 6 | Regulatory Affairs (includes Emergency Preparedness and Fire Department) | 11,679 | 75% | 8,759 |
| 7 | Security | 37,905 | 90% | 34,115 |
| 8 | Training | 13,477 | 30% | 4,043 |
| 9 | Nuclear Support (includes Compliance and Gov't Fees) | 81,633 | 20% | 16,327 |
| 10 | TOTAL | | | 116,979 |
| 11 | SCE 78.21% share | | | 91,490 |

7 **1. Operations**

8 The first priority of the SONGS Operations group is to operate SONGS safely at all times,
 9 during normal operating *and* shutdown conditions, as well as during transient²⁹ or accident conditions
 10 (in the unlikely event they arise). Maintaining a nuclear plant in a safe shutdown condition requires
 11 careful compliance with pre-established procedures, developed in accordance with SONGS's NRC

²⁸ SONGS organizations and staffing were reviewed to develop this estimate.

²⁹ A plant transient condition exists when the plant is operating outside of its normal operating limits.

1 operating licenses, NRC technical specifications, and the NRC’s reactor oversight program for a facility
2 in an extended shutdown condition.³⁰ When the plant is in a shutdown condition, Operations must still
3 perform scheduled testing of plant equipment to maintain performance of that equipment within design
4 parameters according to NRC regulations found at 10 C.F.R. § 50.55. For example, Operations must
5 operate or manipulate plant equipment to test diesel generators, maintain batteries for the emergency
6 cooling of used fuel pools, ensure that spent fuel pools are operating properly, and move used fuel to dry
7 cask storage. Operations is responsible for all other preventive and corrective maintenance and plant
8 modifications, as well as maintenance of plant logs. These activities are necessary to maintain SONGS
9 2&3 in a safe and secure condition, even if SONGS is in an extended shutdown condition. Operations
10 staff must also take training programs to stay current on NRC requirements relevant to maintaining the
11 plant in a shutdown status. (The revenue requirement associated with training of Operations staff is
12 discussed below in Section V.B.8.)

13 Based on the scope of activities that Operations must conduct regardless of whether SONGS is
14 operational, SCE conservatively estimates that at least 30% of the GRC-authorized amount for the
15 Operations functional group should be exempt from the subject-to-refund condition.

16 **2. Maintenance**

17 The SONGS Maintenance group plans and performs preventive maintenance, corrective
18 maintenance, and surveillance testing of SONGS’s mechanical and electrical equipment, instrumentation
19 and controls, and protective devices.³¹ Maintenance supports the same critical systems as Operations.
20 Maintenance group activities required to keep the plant in a safe shutdown condition include, among
21 other things, maintenance of electrical systems (including the diesel generators and batteries),
22 mechanical systems (including pumps and piping), and other systems needed to maintain cooling for
23 used fuel pools and to move used fuel to dry cask storage. In addition, as with the Operations staff, the

³⁰ SCE is presently subject to the NRC’s review according to NRC Inspection Manual Chapter 0351 “Implementation of the Reactor Oversight Process at Reactor Facilities in an Extended Shutdown Condition for Reasons Other Than Significant Performance Problems.”

³¹ The Maintenance program complies with requirements of the Topical Quality Assurance Manual (TQAM), guidelines within 10 C.F.R. § 50 Appendix B regarding NRC operating licenses, SONGS Technical Specifications, Site Orders, and other applicable codes, standards, regulations, and procedures.

1 Maintenance employees need to remain current on training programs to perform the required
2 maintenance work. (The revenue requirement associated with training of Maintenance staff is discussed
3 below in Section V.B.8.)

4 Based on the scope of activities that Maintenance must conduct regardless of whether SONGS is
5 operational, SCE conservatively estimates that at least 30% of the GRC-authorized amount for the
6 Maintenance group should not be subject to refund.

7 **3. Engineering**

8 The Engineering functional group consists of the Design Engineering, Plant Engineering,
9 Nuclear Safety Concerns, and Nuclear Oversight/Assessment divisions. Of these divisions, those
10 engineers and staff who are part of the Plant Engineering, Nuclear Safety Concerns and Nuclear
11 Oversight/Assessment subgroups are essential to maintaining SONGS, including when it is in shutdown
12 condition. Plant Engineers are familiar with the design basis of their assigned plant systems and work in
13 conjunction with Maintenance to perform day-to-day repairs of SONGS systems that remain in service.
14 Plant Engineers develop and maintain Preventive Maintenance plans, welding programs, in-service
15 inspection program,³² and valve in-service testing. Nuclear Safety Concerns provides an alternate,
16 confidential mechanism for SONGS workers to identify conditions related to their personal safety, the
17 health and safety of the public, or compliance with NRC regulations. Nuclear Oversight and
18 Assessment develops, maintains, and oversees the Quality Assurance and Performance Improvement
19 programs. It provides managerial and administrative controls to assure safe operation and maintenance
20 of SONGS systems required by the NRC.³³ While SCE projects that staff from each of these three
21 divisions will be necessary to safely maintain SONGS in any conditions, SCE believes that only a small
22 portion of their respective staffs would be required in the event of extended shutdown conditions.

³² The SONGS ISI Program is required by 10 C.F.R. § 50.55 a(g)(4), which requires licensees to perform ISI in accordance with ASME Section XI.

³³ NRC requirements in 10 C.F.R. § 50 Appendix B establish QA requirements for the design, construction, and operation of those structures, systems, and components that prevent or mitigate the consequences of postulated accidents that could cause undue risk to public health and safety. The pertinent requirements apply in shutdown conditions no less than in normal conditions to activities affecting the safety-related functions of structures, systems, and components; these activities include designing, purchasing, fabricating, handling, shipping, storing, cleaning, erecting, installing, inspecting, testing, operating, maintaining, repairing, fuel movement, and modifying structures, systems, and components.

1 SCE thus conservatively estimates that it must expend at least 15% of the GRC-authorized
2 amount for the Engineering group regardless of whether SONGS is operational, and this 15% of the
3 GRC-authorized amount should not be subject to refund.

4 **4. Site Projects**

5 Site Projects funds SONGS work scope that occurs on a cyclical basis or requires special focus
6 primarily in response to Nuclear Notifications (NNs), or to external events or regulatory requirements.
7 Although Site Projects may be necessary to return the units safely to service, expenses associated with
8 this group would likely not be necessary if SONGS entered shutdown conditions. SCE thus does not
9 contend that any of the revenue requirement for this group's activities should be exempt from being
10 subject to refund.

11 **5. RadChemical Control**

12 The RadChemical Control functional group consists of the Chemistry and Health Physics
13 divisions. When SONGS is in shutdown conditions, the Chemistry program includes plant chemistry
14 control for SONGS's used fuel pools, as well as radiological effluent monitoring and control for the
15 SONGS site. Chemistry demineralizes the potable water purchased from the local water district for use
16 in plant systems, and maintains chemistry control in the SONGS water systems. These activities are
17 necessary for SONGS during shutdown to maintain the reliability and integrity of plant systems
18 necessary to safely and securely maintain the used fuel pools. The Health Physics division establishes,
19 implements, and manages the radiation protection and radioactive material control programs for SONGS
20 in compliance with NRC regulations.³⁴ The Health Physics division's functions are essential regardless
21 of whether SONGS is operating. While functions of the RadChemical Control group remain essential
22 even in shutdown conditions, the scope of activities necessary in such conditions would be reduced
23 compared with those needed in normal operating conditions. SCE believes the amount of work needed
24 of the RadChemical Control group in shutdown conditions would be roughly the same as that needed
25 from the Operations and Maintenance groups.

³⁴ These regulations are found at 10 C.F.R. § 19, 10 C.F.R. § 20, and the SONGS Technical Specifications.

1 Based on the scope of activities that the RadChemical Control group must conduct regardless of
2 whether SONGS is operational, SCE conservatively estimates that at least 30% of the GRC-authorized
3 amount for the RadChemical group should be exempt from the subject-to-refund condition.

4 **6. Regulatory Affairs**

5 Regulatory Affairs is responsible for critical activities directly related to SONGS safety and
6 security, and consists of three divisions: Nuclear Regulatory Affairs, Site Emergency Preparedness, and
7 Occupational Safety and Health. The Nuclear Regulatory Affairs division provides central management
8 for NRC activities related to SONGS. Site Emergency Preparedness includes Emergency Planning, Fire
9 Protection Services, and the site Fire Department. Occupational Safety and Health administers the
10 SONGS Occupational Safety and Health Program,³⁵ consistent with their highest priority of ensuring
11 compliance with personnel safety requirements. Most of these activities must continue to be carried out
12 in shutdown conditions with no change from the way Regulatory Affairs operates during normal
13 operating conditions. However, because significantly fewer systems would be in operation if SONGS is
14 in shutdown mode, SCE would expect that the Regulatory Affairs group would be required to conduct
15 fewer inspections and reports on SONGS's systems.

16 Therefore, SCE conservatively estimates that at least 75% of the GRC-authorized amount for the
17 Regulatory Affairs group would have to be incurred regardless of whether SONGS is operational, and
18 this amount should be exempt from the subject-to-refund condition.

19 **7. Security**

20 Security provides protection for SONGS in accordance with NRC regulations³⁶ and SONGS
21 policy. Security's primary mission is to provide high assurance that SONGS is protected against
22 radiological sabotage. This highly skilled, trained, and certified security force can detect and deter
23 external threats ranging from ordinary trespassers to sophisticated adversaries desiring to cause
24 significant damage to a nuclear facility. In addition, they can detect and deter internal threats. SONGS

³⁵ SONGS Occupational Health and Safety Program encompasses the industrial safety programs consistent with OSHA, Cal/OSHA, and the Edison Accident Prevention Manual.

³⁶ The security-related NRC regulations are found at 10 C.F.R. § 73 and 10 C.F.R. § 50.54.

1 must maintain a force level in accordance with NRC requirements, and must continually assess and
2 upgrade its security equipment, facilities, and procedural requirements as appropriate to ensure that
3 SONGS Security is able to continue to provide the highest levels of protection for SONGS. SONGS
4 must provide the same high levels of security regardless of whether SONGS is operating, and therefore
5 virtually all of the activities associated with this group must be conducted no matter the operating status
6 of SONGS.

7 Therefore, SCE conservatively estimates that at least 90% of the GRC-authorized amount for the
8 Security group should be exempt from the subject-to-refund condition.

9 **8. Nuclear Training Division**

10 The Nuclear Training Division (NTD) develops and conducts training programs for SONGS in
11 accordance with NRC regulations, found at 10 C.F.R. § 50.120. NTD structures its training programs to
12 reflect regulatory and industry standards. The programs incorporate and are tailored to address
13 SONGS's plant design and its other unique features. It will be necessary to train plant personnel who
14 are required to perform operations, maintenance, and other activities necessary to maintain the plant in a
15 safe and secure condition, regardless of whether SONGS is in a shutdown condition. However, because
16 certain areas of training would be lessened or discontinued if SONGS is not operating (fewer operating
17 systems means fewer systems for staff to be trained on), SCE conservatively estimates that at least 30%
18 of the GRC-authorized amount for the Training group is required regardless of whether SONGS is
19 operating. This 30% of the GRC-authorized amount should be exempted from the subject-to-refund
20 condition.

21 **9. Nuclear Support**

22 Nuclear Support consists of Business and Financial Services, Nuclear Business Administration,
23 and Site Support Services. It ensures that SONGS pays required fees to various federal and state
24 regulatory agencies and nuclear industry organizations, including SCE's easement and lease payments to
25 the United States Navy for the SONGS site. SCE will continue to incur these types of fees regardless of
26 whether it operates. (For example, NRC fees and site lease expenses alone comprise over \$10 million
27 annually, or more than approximately 12% of Nuclear Support's normal operating expense total.)

1 Certain functions of the Business and Financial Services group and the Nuclear Business Administration
2 group must also be carried out regardless of whether SONGS is operational. Business and Financial
3 Services implements SONGS’s financial planning, budgeting, and accounting policies. Nuclear
4 Business Administration develops and executes quality assurance programs for records management,
5 document and procedure control, and performs payroll and timekeeping services. Site Support Services
6 develops, implements, and manages programs for compliance with a broad range of federal, state, and
7 local codes, regulations, standards, requirements, and industry guidelines.³⁷ These activities and
8 programs are necessary to maintain SONGS in a safe and secure condition, and to meet state and federal
9 regulatory requirements, regardless of whether SONGS operates.

10 SCE conservatively estimates that at least 20% of the GRC-authorized amount for the Nuclear
11 Support group should be exempted from the subject-to-refund condition.

12 **C. Other Costs to be Exempted**

13 In addition to the above activities related to plant safety and security, several other categories of
14 activities must be carried out regardless of whether SONGS operates, and thus the revenue requirement
15 associated with these activities should also be excluded from the subject-to-refund conditions.

16 First, there are \$64.0 million (100% share) for activities authorized in D.12-05-004 that the
17 Commission has expressly directed³⁸ SCE to conduct for an ongoing seismic program and new seismic
18 research projects and analyses (collectively referred to as SONGS 2 & 3 seismic activities,
19 recommended in the California Energy Commission’s AB 1632 Report). SCE will maintain used fuel
20 on-site for the foreseeable future, regardless of whether either SONGS Unit is restored to service, and
21 SCE must provide for the safe maintenance of that fuel. Thus, the assessment of seismic conditions at
22 the site will be required even if the plant were to be shutdown. The revenue requirement associated with
23 these Commission-directed seismic activities should not be made subject to refund.

³⁷ Includes various C.F.R.s, NRC Orders, NEI Guidelines, California Code of Regulations, and SONGS Technical Specifications.

³⁸ See letter from Commission President Peevey to Alan Fohrer dated June 25, 2009 (directing SCE to “[r]eport on the major findings and conclusions from the seismic/tsunami hazards and vulnerability studies, as recommended in the AB 1632 Report (pp. 9, 10 and 13), and the implications of these findings and conclusions for the long-term seismic vulnerability and reliability of the plant”).

1 Second, the California Coastal Commission directed SCE to conduct marine mitigation
2 activities³⁹ for SONGS. Specifically, a 1974 California Coastal Zone Conservation Commission permit
3 (No. 6-81-330- A, formerly 183-73) required SCE to study the impacts of the operation of SONGS 2&3
4 on the marine environment offshore from San Onofre, and to mitigate any adverse impacts. As a result
5 of these impact studies, in 1991, the Coastal Commission added new conditions requiring SCE to
6 mitigate the adverse impacts of the power plant on the marine environment by: (1) creating or
7 substantially restoring at least 150 acres of southern California wetlands, (2) installing fish barrier
8 devices to reduce the biomass of fish killed inside the power plant, and (3) constructing a 300-acre kelp
9 reef. The conditions specify both physical and biological performance standards for the wetland
10 restoration and kelp reef, require continuing monitoring of the effectiveness of the fish barriers, and
11 require SCE to provide the funds necessary for Commission contract scientific staff to provide technical
12 oversight and independent monitoring of the mitigation projects. In 1993, the Commission added a
13 requirement for SCE to partially fund construction of an experimental white sea bass hatchery. SCE is
14 required to continue with construction projects, which remain ongoing, related to these mitigation
15 projects, as well as to support the ongoing monitoring and oversight of the projects. All of these
16 monitoring and mitigation activities must continue regardless of the operational status of SONGS.
17 Therefore, the revenue requirement associated with such activities should also be exempt from the
18 subject-to-refund condition.

19 Finally, even if one or both of the SONGS units is put into shutdown conditions, SCE will be
20 required to continue to ensure the safe and secure maintenance of used fuel in dry cask storage, and to
21 incur the costs of those activities.⁴⁰ This includes the continued costs of constructing the casks.
22 (Expenses for monitoring and maintaining the casks are included in the \$91.5 million of revenue
23 requirement discussed in Section B.)

³⁹ The revenue requirement for marine mitigation activities can be found in Chapter III.

⁴⁰ The revenue requirement for dry cask storage can be found in Chapter III.

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VI.

CONCLUSION

For the reasons stated above, the Commission should: 1) order no rate adjustments at this time, 2) limit the rates subject to refund to the revenue requirement associated with activities directly linked to production of electricity, and not other activities that must be undertaken at SONGS regardless of whether the plant operates, 3) approve appropriate accounting procedures, and 4) determine the appropriate ratemaking if rates are reduced.

Witness Qualifications

1 **SOUTHERN CALIFORNIA EDISON COMPANY**
2 **QUALIFICATIONS AND PREPARED TESTIMONY**
3 **OF DOUGLAS A. SNOW**

4 Q. Please state your name and business address for the record.

5 A. My name is Douglas A. Snow, and my business address is 2244 Walnut Grove Avenue,
6 Rosemead, California 91770.

7 Q. Briefly describe your present responsibilities at the Southern California Edison Company (SCE).

8 A. I am the Manager of Revenue Requirements in SCE's Regulatory Policy and Affairs (RP&A)
9 Department. As such, I am responsible for the recovery of SCE's authorized revenue
10 requirements and oversee the operation of various balancing and memorandum accounts,
11 including the recovery of the balances in those accounts.

12 Q. Briefly describe your educational and professional background.

13 A. I graduated from Texas A&M University in May of 1982 with a Bachelor of Science Degree in
14 Industrial Engineering. In June of 1982, I went to work for Southwestern Public Service
15 Company (SPS) in west Texas. While there, I was a supervisory engineer, responsible for
16 revenue requirement calculations and rate design for both retail and resale customers. I filed
17 testimony on behalf of SPS before the Texas Public Utility Commission and the Federal Energy
18 Regulatory Commission. In November of 1993, I began to work for the Southern California
19 Edison Company as a financial analyst in the FERC Pricing section in the RP&A Department.
20 While working in the FERC section, I was responsible for the rate design for SCE's requirements
21 sales for resale, Wheeling Access Charges, and wholesale Distribution Access Charges. In
22 March 1998, I became a supervisor in the Revenue Requirements division of RP&A, responsible
23 for supervising a group of analysts that oversee the forecasting and recording entries associated
24 with all CPUC regulatory mechanisms. In December 2001, I was promoted to the position of
25 manager in the Revenue Requirements division of RP&A. In August 2006, I was promoted to
26 my current position as Manager of Revenue Requirements. I have previously testified before the
27 California Public Utilities Commission.

1 Q. What is the purpose of your testimony in this proceeding?

2 A. The purpose of my testimony in this proceeding is to sponsor the portions of Exhibit SCE-1,
3 entitled *SCE's Testimony Regarding Proposed Rate Adjustments For Songs Units 2 & 3*, as
4 identified in the Table of Contents thereto.

5 Q. Was this material prepared by you or under your supervision?

6 A. Yes, it was.

7 Q. Insofar as this material is factual in nature, do you believe it to be correct?

8 A. Yes, I do.

9 Q. Insofar as this material is in the nature of opinion or judgment, does it represent your best
10 judgment?

11 A. Yes, it does.

12 Q. Does this conclude your qualifications and prepared testimony?

13 A. Yes, it does.

1 **SOUTHERN CALIFORNIA EDISON COMPANY**
2 **QUALIFICATIONS AND PREPARED TESTIMONY**
3 **OF PAUL T. HUNT, JR.**

4 Q. Please state your name and business address for the record.

5 A. My name is Paul T. Hunt, Jr., and my business address is 2244 Walnut Grove Avenue,
6 Rosemead, California 91770.

7 Q. Briefly describe your present responsibilities at the Southern California Edison Company.

8 A. I am the Director of Regulatory Finance and Economics, supervising the Regulatory Finance
9 Division of the Treasurer's Department. My present responsibility is to apply economic,
10 financial, and statistical analysis to regulatory issues and for internal corporate purposes.

11 Q. Briefly describe your educational and professional background.

12 A. I received a Bachelor of Arts degree in Economics from Pomona College in 1975, a Master of
13 Arts degree in Economics from Stanford University in 1976, and a Doctor of Philosophy degree
14 from Stanford University in 1981. I joined the Southern California Edison Company as an
15 Associate Economist in the Treasurer's Department in July 1980. I was promoted to Economist
16 in 1982 and Senior Economist in 1984. In 1989, I transferred to the Regulatory Policy and
17 Affairs Department as a Regulatory Economics Consultant. I returned to the Treasurer's
18 Department in 1996 as a Senior Economist. In 1997, I was promoted to Project Manager. In
19 2000, I was promoted to Manager of Regulatory Finance and Economics. I was promoted to my
20 present position in 2010.

21 I have testified before the California Public Utilities Commission and the Federal Energy
22 Regulatory Commission.

23 In late 2009, I was invited to write, with a co-author, a book chapter on cost of capital in
24 regulated industries. The book chapter is titled "Cost of Capital in Regulated Industries," and it
25 appears in *Cost of Capital in Litigation: Applications and Examples*, published by John Wiley &
26 Sons, Inc., in November 2010. (ISBN: 978-0-470-88094-4.)

27 Q. What is the purpose of your testimony in this proceeding?

1 A. The purpose of my testimony in this proceeding is to sponsor the portions of Exhibit SCE-1,
2 entitled *SCE's Testimony Regarding Proposed Rate Adjustments For Songs Units 2 & 3*, as
3 identified in the Table of Contents thereto.

4 Q. Was this material prepared by you or under your supervision?

5 A. Yes, it was.

6 Q. Insofar as this material is factual in nature, do you believe it to be correct?

7 A. Yes, I do.

8 Q. Insofar as this material is in the nature of opinion or judgment, does it represent your best
9 judgment?

10 A. Yes, it does.

11 Q. Does this conclude your qualifications and prepared testimony?

12 A. Yes, it does.

1 **SOUTHERN CALIFORNIA EDISON COMPANY**
2 **QUALIFICATIONS AND PREPARED TESTIMONY**
3 **OF JOSE LUIS PEREZ**

4 Q. Please state your name and business address for the record.

5 A. My name is Jose Luis Perez and my business address is 8631 Rush Street, Rosemead, CA, 91770

6 Q. Briefly describe your present responsibilities at the Southern California Edison Company.

7 A. I manage the Generation Planning and Strategy organization.

8 Q. Briefly describe your educational and professional background.

9 A. I earned an MBA from the University of California, Irvine in 1997. I earned a Bachelor of
10 Science Degree in Civil Engineering from California State University, Long Beach in 1977. I
11 am a Registered Professional Engineer. Prior to joining Edison, my professional background
12 included various home office and jobsite positions in the civil engineering and scheduling
13 organizations of Bechtel Power Corporation and the collection and analysis of construction cost
14 data for publication in cost estimating manuals for Marshall and Swift Publications. Since
15 joining Edison in 1982, I have held various management positions in the business, planning,
16 finance, regulatory, and cost engineering groups. In addition, I have managed various projects,
17 including SONGS Unit 1 decommissioning shortly after its permanent shutdown, and various
18 activities in support of the industry restructuring efforts.

19 Q. What is the purpose of your testimony in this proceeding?

20 A. The purpose of my testimony in this proceeding is to sponsor the portions of Exhibit SCE-1,
21 entitled *SCE's Testimony Regarding Proposed Rate Adjustments For Songs Units 2 & 3*, as
22 identified in the Tables of Contents thereto.

23 Q. Was this material prepared by you or under your supervision?

24 A. Yes, it was.

25 Q. Insofar as this material is factual in nature, do you believe it to be correct?

26 A. Yes, I do.

1 Q. Insofar as this material is in the nature of opinion or judgment, does it represent your best
2 judgment?

3 A. Yes, it does.

4 Q. Does this conclude your qualifications and prepared testimony?

5 A. Yes, it does.
6



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Parties

DANIEL W. DOUGLASS
DOUGLASS & LIDDELL
EMAIL ONLY
EMAIL ONLY, CA 00000
FOR: WESTERN POWER TRADING FORUM,
DIRECT ACCESS CUSTOMER COALITION, AND
ALLIANCE FOR RETAIL ENERGY MARKETS

WALKER A. MATTHEWS, III
ATTORNEY AT LAW
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE, PO BOX 800
ROSEMEAD, CA 91770
FOR: SOUTHERN CALIFORNIA EDISON COMPANY

DAVID KATES
THE NEVADA HYDRO COMPANY
3510 UNOCAL PLACE, SUITE 200
SANTA ROSA, CA 92083
FOR: THE NEVADA HYDRO COMPANY

MARIA C. SEVERSON
COUNSEL
AGUIRRE MORRIS & SEVERSON
444 W. C STREET, SUITE 210
SAN DIEGO, CA 92101
FOR: R. HENRICKS

JOSEPH R. KLOBERDANZ
MGR - REGULATORY AFFAIRS
SAN DIEGO GAS & ELECTRIC COMPANY
PO BOX 1831
SAN DIEGO, CA 92112
FOR: SAN DIEGO GAS & ELECTRIC COMPANY

MARC D. JOSEPH
ADAMS BROADWELL JOSEPH & CARDOZO
601 GATEWAY BLVD., STE. 1000
SOUTH SAN FRANCISCO, CA 94080-7037
FOR: COALITION OF CALIFORNIA UTILITY
EMPLOYEES

JOHN HUGHES
MGR. - REGULATORY AFFAIRS
SOUTHERN CALIFORNIA EDISON COMPANY
601 VAN NESS AVENUE, STE. 2040
SAN FRANCISCO, CA 94102

LAURA J. ROSEN
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5032
505 VAN NESS AVENUE

FOR: SOUTHERN CALIFORNIA EDISON COMPANY SAN FRANCISCO, CA 94102-3214
 FOR: DRA

ROBERT GNAIZDA
 OF COUNSEL
 200 29TH STREET, NO. 1
 SAN FRANCISCO, CA 94131
 FOR: JT. PARTIES: NAT'L ASIAN AMERI.
 COALITION, LATINO BUS. CHAMBER OF
 GREATER LA, ECUMENICAL CTR FOR BLACK
 CHURCH STUDIES, CHINESE AMERI INSTITUTE
 FOR EMPOWERMENT

LAURENCE G. CHASET
 KEYES FOX & WIEDMAN LLP
 436 14TH STREET, STE. 1305
 OAKLAND, CA 94612
 FOR: FRIENDS OF THE EARTH

Information Only

ERIC SELMON
 JEMZAR CORP.
 EMAIL ONLY
 EMAIL ONLY, IS 000 000
 ISRAEL

ADAM GUSMAN
 CORPORATE COUNSEL
 GLACIAL ENERGY OF CALIFORNIA, INC.
 EMAIL ONLY
 EMAIL ONLY, VI 00000

ANDRA PLIGAVKO
 FIRST SOLAR DEVELOPMENT, INC.
 EMAIL ONLY
 EMAIL ONLY, CA 00000

ANDREW WANG
 SOLARRESERVE, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

ARIEL LIN
 SOUTHERN CALIFORNIA EDISON COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

BRAD MEIKLE
 SOVEREIGN ENERGY, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

BRAD WETSTONE
 PACIFIC GAS & ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CARLOS LAMAS-BABBINI
 PROGRAM MGR.
 COMVERGE, INC.
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CARRIE A. DOWNEY
 LAW OFFICES OF CARRIE ANNE DOWNEY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CASE COORDINATION
 PACIFIC GAS AND ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CATHIE ALLEN
 REGULATORY MGR.
 PACIFICORP
 EMAIL ONLY
 EMAIL ONLY, OR 00000

CLAY FABER
 SEMPRA UTILITIES
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DANIEL PATRY
 PACIFIC GAS AND ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DAVID HICKS
 DIAMOND GENERATING CORPORATION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DAVID NEMTZOW
NEMTZOW & ASSOCIATES
EMAIL ONLY
EMAIL ONLY, CA 00000

DAVID PECK
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

DAVID WEISMAN
ALLIANCE FOR NUCLEAR RESPONSIBILITY
EMAIL ONLY
EMAIL ONLY, CA 00000

DIANE FELLMAN
DIR - GOVERNMENTAL & REGULATORY AFFAIRS
NRG ENERGY, INC.
EMAIL ONLY
EMAIL ONLY, CA 00000

DONALD E. RAGSDALE
EMAIL ONLY
EMAIL ONLY, CA 00000

DOUG DAVIE
WELLHEAD ELECTRIC
EMAIL ONLY
EMAIL ONLY, CA 00000

DYANA MARIE DELFIN-POLK
CLEAN COALITION
EMAIL ONLY
EMAIL ONLY, CA 00000

ELIZABETH HAVENS
BUSARA ADVISORS
EMAIL ONLY
EMAIL ONLY, NY 00000

FRED LYN
CITY OF RANCHO CUCAMONGA
EMAIL ONLY
EMAIL ONLY, CA 00000

GEORGE ZAHARIUDAKIS
PACIFIC GAS AND ELECTRIC COMPANY
EMAIL ONLY
EMAIL ONLY, CA 00000

JAMIE L MAULDIN
ADAMS BROADWELL JOSEPH & CARDOZO
EMAIL ONLY
EMAIL ONLY, CA 00000
FOR: CUE

JESSICA YIP
ONGRID SOLAR
EMAIL ONLY
EMAIL ONLY, CA 00000

JOANIE YUEN
CASE COORDINATOR
PACIFIC GAS & ELECTRIC COMPANY
EMAIL ONLY
EMAIL ONLY, CA 00000

JODY S. LONDON
JODY LONDON CONSULTING
EMAIL ONLY
EMAIL ONLY, CA 00000

JOE SCHLATER
BUSARA ADVISORS
EMAIL ONLY
EMAIL ONLY, NY 00000

JOHN W. LESLIE, ESQ.
MCKENNA LONG & ALDRIDGE LLP
EMAIL ONLY
EMAIL ONLY, CA 00000

JOSEPH W. MITCHELL, PH. D.
M-BAR TECHNOLOGIES AND CONSULTING, LLC
EMAIL ONLY
EMAIL ONLY, CA 00000

JUAN D. ESPINOSA
CABRERA CAPITAL MARKETS, LLC
EMAIL ONLY
EMAIL ONLY, NY 00000

JUSTIN BOONE
SOUTHERN CALIFORNIA EDISON COMPANY
EMAIL ONLY

JUSTIN C. WYNNE
ATTORNEY AT LAW
BRAUN BLAISING MCLAUGHLIN, P.C.

EMAIL ONLY, CA 00000

EMAIL ONLY
EMAIL ONLY, CA 00000

KELSEY SOUTHERLAND
TAS ENERGY
EMAIL ONLY
EMAIL ONLY, TX 00000

KENNETH SAHM WHITE
CLEAN COALITION
EMAIL ONLY
EMAIL ONLY, CA 00000

LAUREN DUKE
DEUTSCHE BANK SECURITIES INC.
EMAIL ONLY
EMAIL ONLY, NY 00000

MARCUS V. DA CUNHA
EMAIL ONLY
EMAIL ONLY, CA 00000

MARGARET MILLER
DIRECTOR OF REGULATORY AFFAIRS
BROOKFIELD RENEWABLE ENERGY GROUP
EMAIL ONLY
EMAIL ONLY, CA 00000

MATTHEW BARMACK
CALPINE CORPORATION
EMAIL ONLY
EMAIL ONLY, CA 00000

MATTHEW FREEDMAN
THE UTILITY REFORM NETWORK
EMAIL ONLY
EMAIL ONLY, CA 00000

MINCI HAN
PACIFIC GAS & ELECTRIC COMPANY
EMAIL ONLY
EMAIL ONLY, CA 00000

NAAZ KHUMAWALA
MERRILL LYNCH, PIERCE, FENNER & SMITH
EMAIL ONLY
EMAIL ONLY, TX 00000

NORA SHERIFF
ALCANTAR & KAHL
EMAIL ONLY
EMAIL ONLY, CA 00000

OLIVIA PARA
DAVIS WRIGHT TREMAINE LLP
EMAIL ONLY
EMAIL ONLY, CA 00000

PAUL PATTERSON
GLENROCK ASSOCIATES LLC
EMAIL ONLY
EMAIL ONLY, NY 00000

PETER T. PEARSON
BEAR VALLEY ELECTRIC SERVICE
EMAIL ONLY
EMAIL ONLY, CA 00000

RAJEEV LALWANI
MORGAN STANLEY
EMAIL ONLY
EMAIL ONLY, NY 00000

RANDY KELLER
DIRECTOR OF DEVELOPMENT
CALENERGY OPERATING CORPORATION
EMAIL ONLY
EMAIL ONLY, CA 00000

RAY LUTZ
CITIZENS' OVERSIGHT
EMAIL ONLY
EMAIL ONLY, CA 00000

RICHARD H. SCHULTE
EMAIL ONLY
EMAIL ONLY, CA 00000

ROBERT GEX
DAVIS WRIGHT TREMAINE LLP
EMAIL ONLY
EMAIL ONLY, CA 00000

ROSANN GALLIEN
DEPUTYT GENERAL COUNSEL

SCOTT BLAISING
BRAUN BLAISING MCLAUGHLIN P.C.

SAN DIEGO COUNTY WATER AUTHORITY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

EMAIL ONLY
 EMAIL ONLY, CA 00000

SHELLY SHARP
 PACIFIC GAS & ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

STEFANIE WARREN
 LUCE FORWARD HAMILTON & SCRIPPS LLP
 EMAIL ONLY
 EMAIL ONLY, CA 00000

STEPHANIE CHEN
 ATTORNEY AT LAW
 THE GREENLINING INSTITUTE
 EMAIL ONLY
 EMAIL ONLY, CA 00000

STEVE ZURETTI
 SOLAR ENERGY INDUSTRIES ASSOCIATION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

SUE MARA
 PRINCIPAL
 RTO ADVISORS, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

TAM HUNT
 CLEAN COALITION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

TOM ADAMS
 EMAIL ONLY
 EMAIL ONLY, CA 00000

TONY BRAUN
 BRAUN BALISING MCLAUGHLIN PC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

WHITNEY RICHARDSON
 CLEAN COALITION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

WILLIAM J. KEESE
 EMAIL ONLY
 EMAIL ONLY, CA 00000

WILLIAM LYONS
 TIGER NATURAL GAS, INC.
 EMAIL ONLY
 EMAIL ONLY, TX 00000

RAMIREZ ASSET MANAGAMENT
 EMAIL ONLY
 EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DAVIS WRIGHT TREMAINE LLP
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DISABILITY RIGHTS ADVOCATES
 EMAIL ONLY
 EMAIL ONLY, CA 00000

ALICE GONG
 PACIFIC GAS AND ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000-0000

ALISON LECHOWICZ
 BARTLE WELLS ASSOCIATES
 EMAIL ONLY
 EMAIL ONLY, CA 00000-0000

DAVID MORSE
 EMAIL ONLY
 EMAIL ONLY, CA 00000-0000

NANCY RADER
 EXECUTIVE DIRECTOR
 CALIFORNIA WIND ENERGY ASSOCIATION

EMAIL ONLY
EMAIL ONLY, CA 00000-0000

SCOTT SENCHAK
DECADE CAPITAL
EMAIL ONLY
EMAIL ONLY, NY 00000-0000

STEVEN KELLY
POLICY DIR.
INDEPENDENT ENERGY PRODUCERS ASSN
EMAIL ONLY
EMAIL ONLY, CA 00000-0000

ANDREW LUSCZ
GLACIAL ENERGY OF CALIFORNIA
5326 YACHT HAVEN GRANDE BOX 36
ST THOMAS, VI 00802

ERIC HSIEH
A 123 SYSTEMS INC.
155 FLANDERS RD
WESTBOROUGH, MA 01581-1032

MIKE BERLINSKI
BEACON POWER, LLC
65 MIDDLESEX ROAD
TYNGSBORO, MA 01879

ANDREW O. KAPLAN, ESQ.
BROWN RUDNICK LLP
ONE FINANCIAL CENTER
BOSTON, MA 02111

RACHEL WILSON
SYNAPSE ENERGY ECONOMIS, INC.
485 MASSACHUSETTS AVE., 2ND FLOOR
CAMBRIDGE, MA 02129

NEHAL DIVEKAR
SYNAPSE ENERGY ECONOMICS INC.
485 MASSACHUSETTS AVENUE, STE. 2
CAMBRIDGE, MA 02139

PATRICK LUCKOW
SYNAPSE ENERGY ECONOMICS, INC.
485 MASSACHUSETTS AVE., 2ND FL.
CAMBRIDGE, MA 02139

ROBERT FAGAN
SYNAPSE ENERGY & ECONOMICS
485 MASSACHUSETTS AVE., 2ND FLOOR
CAMBRIDGE, MA 02139

THOMAS J. VITOLO
SYNAPSE ENERGY ECONOMICS, INC.
485 MASSACHUSETTS AVENUE, STE. 2
CAMBRIDGE, MA 02139

MATT FALLON
TALON CAPITAL
1001 FARMINGTON AVENUE
WEST HARTFORD, CT 06107

ALEXANDER DABERKO
CALPEAK POWER, LLC
591 PUTNAM AVENUE
GREENWICH, CT 06830

RON QUIGLEY
MISCHLER FINANCIAL GROUP
ONE STAMFORD LANDING, STE. 111
STAMFORD, CT 06902

SHELLY-ANN MAYE
NORTH AMERICA POWER PARTNERS
308 HARPER DRIVE, SUITE 320
MOORESTOWN, NJ 08057

ABRAHAM SILVERMAN
SR. COUNSEL, REGULATORY
NRG ENERGY, INC.
211 CARNEGIE CENTER DRIVE
PRINCETON, NJ 08540

ANJANI VEDULA
DEUTSCHE BANK
60 WALL STREET
NEW YORK, NY 10005

JONATHAN ARNOLD
DEUTSCHE BANK
60 WALL STREET
NEW YORK, NY 10005

LOUIS A. SARNO
RAMIREZ ASSET MANAGEMENT

NIALL J. KENNY
VP

61 BROADWAY, 29TH FL.
NEW YORK, NY 10006

RAMIREZ ASSET MANAGEMENT
61 BROADWAY 29TH FL.
NEW YORK, NY 10006

RAYMOND S. O'CONNOR
MANAGING DIRECTOR
SAMUEL A. RAMIREZ & CO., INC.
61 BROADWAY, SUITE 2924
NEW YORK, NY 10006

SAMUEL A. RAMIREZ JR.
PRESIDENT & CEO
RAMIREZ ASSET MANAGEMENT
61 BROADWAY, 29TH FLOOR
NEW YORK, NY 10006

ELLEN NGAI
RBC CAPITAL MARKETS
111 WORTH ST., APT. 18K
NEW YORK, NY 10013

JOHN APGAR
ELECTRIC UTILITIES
CITI - INVESTMENTS RESEARCH
388 GREENWICH STREET, 28TH FL
NEW YORK, NY 10013

GREG PARSONS
PRESIDENT
UCM PARTNERS
52 BVANDERBILT AVNUE, SUITE 401
NEW YORK, NY 10017

THOMAS B. MANDEL
SENIOR MANAGING DIRECTOR
UCM PARTNERS
52 VANDERBILT AVENUE, SUITE 401
NEW YORK, NY 10017

DAIL ST. CLAIRE
WILLIAMS CAPITAL MANAGEMENT TRUST
570 SEVENTH AVENUE, STE. 504
NEW YORK, NY 10018

KEVIN FALLON
SIR CAPITAL MANAGEMENT
620 EIGHTH AVENUE, 22ND FLOOR
NEW YORK, NY 10018

CLEO ZAGREAN
MACQUARIE CAPITAL (USA)
125 W 55TH STREET
NEW YORK, NY 10019

EDWARD HEYN
POINTSTATE CAPITAL
40 WEST 57TH STREET, 25TH FL.
NEW YORK, NY 10019

GREGG ORRILL
DIRECTOR, EQUITY RESEARCH
BARCLAYS CAPITAL
745 7TH AVENUE
NEW YORK, NY 10019

JULIEN DUMOULIN-SMITH
DIRECTOR
UBS INVESTMENT RESEARCH
1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019

MEGAN CYR
UBS INVESTMENT RESEARCH
1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019

MICHAEL GOLDENBERG
LUMINUS MANAGEMENT
1700 BROADWAY, 38TH FLOOR
NEW YORK, NY 10019

JAMES J. HECKLER
LEVIN CAPITAL STRATEGIES
595 MADISON AVENUE
NEW YORK, NY 10022

MONIKA MANTILLA
ALTURA CAPITAL
115 EAST 57 ST., 11TH FLOOR
NEW YORK, NY 10022

CLIFFORD C. SWINT
BLAYLOCK & COMPANY
600 LEXINGTON AVE., STE 300
NEW YORK, NY 10022-7637

KIT KONOLIGE
BGC FINANCIAL L.P.
199 WATER STREET, 23RD FL.
NEW YORK, NY 10038

UTHMAN AROGUNDADE
CATAPULT CAPITAL
666 FIFTH AVENUE, 9TH FL.
NEW YORK, NY 10103

JASON A. LEWIS
VP, ASSIST GENERAL COUNSEL
JPMORGAN CHASE BANK, N.A.
245 PARK AVENUE 11TH FLOOR
NEW YORK, NY 10167

ADAM FAIRBANKS
DIR - REGULATORY AND RETAIL STRUCTURING
CONEDISON SOLUTIONS, INC.
100 SUMMIT LAKE DRIVE, STE. 410
VALHALLA, NY 10595

RICHARD J. HUDSON, JR.
DIR. - REGULATORY & LEGISLATIVE AFFAIRS
CONEDISON SOLUTIONS, INC.
100 SUMMIT LAKE DR., STE. 410
VALHALLA, NY 10595

SUSAN SMITH
ASSOCIATE ORIGINATOR BUS. DEVELOPMENT
SHELL ENERGY NORTH AMERICA
4 CLINTON SQUARE, STE. 101
SYRACUSE, NY 13202

RICK C. NOGER
PRAXAIR PLAINFIELD, INC.
2711 CENTERVILLE ROAD, SUITE 400
WILMINGTON, DE 19808

JOSEPH B. WILLIAMS
CADWALADER, WICKERSHAM, & TAFT LLP
700 SIXTH STREET, N.W.
WASHINGTON, DC 20001

DAMON MOGLEN
CLIMATE AND ENERGY PROJECT MNGR.
FRIENDS OF THE EARTH
1100 15TH STREET NW, 11TH FLOOR
WASHINGTON, DC 20005

KENDRA ULRICH
NUCLEAR CAMPAIGNER
FRIENDS OF THE EARTH
1100 15TH STREET, NW, 11TH FLOOR
WASHINGTON, DC 20005

S. DAVID FREEMAN
C/O FRIENDS OF THE EARTH
1100 15TH STREET NW, 11TH FLOOR
WASHINGTON, DC 20005

KYLE W. DANISH
VAN NESS FELDMAN, P.C.
1050 THOMAS JEFFERSON ST., N. W.
WASHINGTON, DC 20007-3877

ANTHONY MANSELL
INTERNATIONAL EMISSIONS TRADING ASSN.
1730 RHODE ISLAND AVE., NW, STE. 802
WASHINGTON, DC 20036

KHOJASTEH DAVOODI
NAVY UTILITY RATES AND STUDIES OFFICE
DEPARTMENT OF THE NAVY
1322 PATTERSON AVENUE SE
WASHINGTON NAVY YARD, DC 20374-5018

MAKDA SOLOMON
NAVY UTILITY RATES AND STUDIES OFFICE
1322 PATTERSON AVENUE SE - BLDG. 33
WASHINGTON, DC 20374-5018

VICTOR GONZALES
CONSTELLATION NEW ENERGY, INC. (1359)
111 MARKET PLACE, SUITE 500
BALTIMORE, MD 21202

ALRINE WILLIAMS
LEGAL COUNSEL
LIBERTY POWER DELAWARE LLC
1901 W. CYPRESS CREEK ROAD, SUITE 600
FORT LAUDERDALE, FL 33309

YANIRA M. GOMEZ
LIBERTY POWER CORP.
1901 W. CYPRESS CREEK RD., STE. 600
FORT LAUDERDALE, FL 33309

RALPH E. DENNIS
DENNIS CONSULTING
2805 BITTERSWEET LANE
LA GRANGE, KY 40031

RALPH SMITH
LARKIN & ASSOCIATES
15728 FARMINGTON ROAD
LIVONIA, MI 48154

JOHN CASADONT
GENERAL COUNSEL
BLUE STAR ENERGY SOLUTIONS
363 WEST ERIE ST., STE. 700
CHICAGO, IL 60654

MICHAEL CRANE
BLUESTAR ENERGY SOLUTIONS
363 W. ERIE ST., STE. 700
CHICAGO, IL 60654

SHAWN NICHOLS
SUMMIT POWER GROUP
1324 CLARKSON CLAYTON CENTER, STE. 119
BALLWIN, MO 63011-2145

JIM ROSS
RCS, INC.
500 CHESTERFIELD CENTER, SUITE 320
CHESTERFIELD, MO 63017

CHRIS HENDRIX
TEXAS RETAIL ENERGY
2001 SE 10TH STREET
BENTONVILLE, AR 72716

RICK D. CHAMBERLAIN
ATTORNEY
BEHRENS, WHEELER & CHAMBERLAIN
6 N.E. 63RD STREET, SUITE 400
OKLAHOMA CITY, OK 73105

TRACY PHILLIPS
VP OF MARKETING
TIGER NATURAL GAS, INC.
1422 E. 71ST., STE J
TULSA, OK 74136

DANIEL J. BRINK
COUNSEL
EXXON MOBIL CORP.
800 BELL ST., RM. 3497-0
HOUSTON, TX 77002

ERIC OSBORN
CALPINE POWER AMERICA-CA, LLC
717 TEXAS AVENUE, STE 100
HOUSTON, TX 77002

ERIN SZALKOWSKI
CORPORATE COUNSEL
CLEAN LINE ENERGY PARTNERS, LLC
1001 MCKINNEY STREET, SUITE 700
HOUSTON, TX 77002

JASON ARMENTA
CALPINE POWERAMERICA-CA, LLC
717 TEXAS AVENUE, SUITE 1000
HOUSTON, TX 77002

KIRBY BOSLEY
JP MORGAN VENTURES ENERGY CORP.
700 LOUISIANA ST. STE 1000, 10TH FLR
HOUSTON, TX 77002

MARC C. JOHNSON
LAW
EXXON MOBIL GAS & POWER MRKTNG CO.
800 BELL STREET, NO. 3497-N
HOUSTON, TX 77002

PAUL GENDRON
JP MORGAN VENTURES ENERGYCORP.
700 LOUISIANA STREET SUITE 1000
HOUSTON, TX 77002

PAUL TRAMONTE
JP MORGAN VENTURES ENERGY CORP.
700 LOUISIANA ST., STE 1000, 10TH FLR
HOUSTON, TX 77002

RANDY E. PARKER
EXXON MOBIL CORPORATION
800 BELL STREET, CORP-EMB- 3505CC
HOUSTON, TX 77002

AMANDA BERGFELD
DIRECT ENERGY
12 GREENWAY PLAZA, STE. 250
HOUSTON, TX 77046

JAY ROBERTSON
DIRECT ENERGY
12 GREENWAY PLAZA, STE. 250

KEVIN BOUDREAUX
ENERCAL USA LLC
7660 WOODWAY DRIVE, STE. 471A

HOUSTON, TX 77046

CHARLES PURSHOUSE
CAMCO INTERNATIONAL GROUP, INC.
390 INTERLOCKEN CRESCENT, SUITE 490
BROOMFIELD, CO 80021

NEIL O'DONOVAN
LINCOLN RENEWABLE ENERGY
1675 LARIMER STREET, STE. 440
DENVER, CO 80202

CAITLIN COLLINS LIOTIRIS
ENERGY STRATEGIES, LLC
215 SOUTH STATE STREET, STE 200
SALT LAKE CITY, UT 84111

DONALD L. BAGLEY
WELLS FARGO ADVISORS, LLC
2415 EAST CAMELBACK RD., STE. 100
PHOENIX, AZ 85016

BRIAN FICKETT
VALLEY ELECTRIC ASSOCIATION
800 E. HWY 372
PAHRUMP, NV 89048

JOHN CANDELARIA
ASPEN ENVIRONMENTAL GROUP
10624 S. EASTERN AVE., STE. A-577
HENDERSON, NV 89052

RON KNECHT
1009 SPENCER ST
CARSON, NY 89703-5422

RASHA PRINCE
SAN DIEGO GAS & ELECTRIC COMPANY
555 WEST 5TH STREET, GT14D6
LOS ANGELES, CA 90013
FOR: SOUTHERN CALIFORNIA GAS CO.

RONALD VAN DER LEEDEN
DIR.-GENERAL RATE CASE & REVENUE REQ.
SAN DIEGO GAS & ELECTRIC COMPANY
555 WEST 5TH STREET, GT15C2
LOS ANGELES, CA 90013-1011

JORGE CORRALEJO
CHAIRMAN / PRESIDENT

HOUSTON, TX 77063

KARA MORGAN
TRANSWEST EXPRESS, LLC
555 SEVENTEENTH STREET, SUITE 2400
DENVER, CO 80202

NICHOLAS LENSSEN
VESTAS-AMERICAN WIND TECHNOLOGY, INC
1195 ALBION ROAD
BOULDER, CO 80305

GIANCARLO ESTRADA
KIS MAYES LAW FIRM
ONE EAST CAMELBACK ROAD, STE. 550
PHOENIX, AZ 85012

ALANA CHAVEZ-LANGDON
ECOTALITY, INC.
80 E RIO SALADO PKWY, STE. 710
TEMPE, AZ 85281-9110

STACIE BEHNKE
VALLEY ELECTRIC ASSOCIATION
800 E. HWY. 372
PAHRUMP, NV 89048

PAUL THOMSEN
DIR. - POLICY & BUSINESS DEVELOPMENT
ORMAT TECHNOLOGIES INC.
6225 NEIL ROAD
RENO, NV 89511

ROBERT L. PETTINATO
LOS ANGELES DEPT. OF WATER & POWER
111 NORTH HOPE STREET, RM. 1150
LOS ANGELES, CA 90012

JOHNNY PONG
SOUTHERN CALIFORNIA GAS / SDG&E COMPANY
555 WEST FIFTH STREET NO. 1400, GT14E7
LOS ANGELES, CA 90013-1011

ANDREW STEINBERG
SOUTHERN CALIFORNIA GAS CO.
555 W. 5TH STREET, GT19A7
LOS ANGELES, CA 90013-1034

SARAH FRIEDMAN
SIERRA CLUB

LAT. BUS. CHAMBER OF GREATER L.A.
634 S. SPRING STREET, STE 600
LOS ANGELES, CA 90014

714 W. OLYMPIC BLVD., STE. 1000
LOS ANGELES, CA 90015

HOWARD CHOY
DIR. - OFFICE OF SUSTAINABILITY
COUNTY OF LOS ANGELES
1100 NORTH EASTERN AVENUE, ROOM 300
LOS ANGELES, CA 90063

BETTE SMITH-MILNE
FIRST-CHOICE DISTRIBUTORS
11835 W. OLYMPIC BOULEVARD, SUITE 425E
LOS ANGELES, CA 90064

DAVID J. GILMORE
SOUTHERN CALIFORNIA GAS COMPANY
555 WEST FIFTH STREET, GT-14E7
LOS ANGELES, CA 90071

HENRY WEISSMANN
ATTORNEY AT LAW
MUNGER, TOLLES & OLSON LLP
355 SOUTH GRAND AVE., 35TH FL.
LOS ANGELES, CA 90071
FOR: SCE

JERRY J. RUIZ
ALVARADOSMITH LLC
633 W. FIFTH STREET, SUITE 1100
LOS ANGELES, CA 90071

PAUL SHEPARD
WILDFLOWER ENERGY
333 S. GRAND AVENUE, SUITE 1570
LOS ANGELES, CA 90071

TOM ROTH
ROTH ENERGY COMPANY
545 S. FIGUEROA STREET, SUITE 1235
LOS ANGELES, CA 90071

NORMAN A. PEDERSEN
ATTORNEY AT LAW
HANNA AND MORTON, LLP
444 SOUTH FLOWER STREET, NO. 1500
LOS ANGELES, CA 90071-2916

HENRY / DOROTHY COLLINS
3345 VIRGINIA STREET
LYNWOOD, CA 90262-0482

MARGO BURROWS
MANAGER - OFFICE & ACCOUNTS
3 PHASES RENEWABLES
2100 SEPULVEDA BLVD., STE. 37
MANHATTAN BEACH, CA 90266

MICHAEL MAZUR
3 PHASES ELECTRICAL CONSULTING (1373)
2100 SEPULVEDA BLVD., STE. 37
MANHATTAN BEACH, CA 90266

ADAM GREEN
SOLARRESERVE
2425 OLYMPIC BLVD., STE. 500E
SANTA MONICA, CA 90404

MARILYN LYON
SOUTH BAY CITIES COUNCIL OF GOVERNMENTS
SOUTH BAY ENVIRONMENTAL SERVICES CTR.
20285 S. WESTERN AVE., STE. 100
TORRANCE, CA 90501

JANICE BRYANT HOWROYD
ACT 1 GROUP
1999 W. 190TH STREET
TORRANCE, CA 90504

KEN LANDAU
ACT 1 GROUP
1999 W. 190TH STREET
TORRANCE, CA 90504

GOODMAN INGER
COMMERCE ENERGY, INC. (1092)
I CENTERPOINT DRIVE, STE. 350
LA PALMA, CA 90623-2520

INGER GOODMAN
COMMERCE ENERGY, INC.
I CENTERPOINTE DR., STE. 350

GREGORY KLATT
DOUGLASS & LIDDELL
411 E. HUNTINGTON DR., STE. 107-356

LA PALMA, CA 90623-2520

ARCADIA, CA 91006

FRED MOBASHERI
CONSULTANT
ELECTRIC POWER GROUP, LLC
201 SOUTH LAKE AVE., SUITE 400
PASADENA, CA 91101

GORDON M. DE LANG
SOUTHERN CALIFORNIA COMMERCIAL BANKING
135 NORTH LOS ROBLES AVE, SUITE 100
PASADENA, CA 91101

STEVEN ENDO
PASADENA DEPARTMENT OF WATER & POWER
150 S. LOS ROBLES, SUITE 200
PASADENA, CA 91101

ERIC KLINKNER
PASADENA DEPARTMENT OF WATER AND POWER
150 SOUTH LOS ROBLES AVENUE, SUITE 200
PASADENA, CA 91101-2437

VALERIE PUFFER
GLENDALE WATER & POWER
700 N. BRAND, SUITE 590
GLENDALE, CA 91203

STEVEN G. LINS
CHIEF ASSISTANT GENERAL MANAGER
GLENDALE WATER AND POWER
141 N. GLENDALE AVENUE, LEVEL 4
GLENDALE, CA 91206-4394

BRUNO JEIDER
BURBANK WATER & POWER
164 WEST MAGNOLIA BLVD.
BURBANK, CA 91502

RICHARD J. MORILLO
PO BOX 6459
BURBANK, CA 91510-6459

JOANNE GENIS
CITIZENS FOR ALTERNATE ROUTING OF ELECT
3766 GARDEN COURT
CHINO HILLS, CA 91709

CAROL SCHMID-FRAZEE
ATTORNEY AT LAW
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE
ROSEMEAD, CA 91765

AKBAR JAZAYEIRI
DIR OF REVENUE & TARIFFS
SOUTHERN CALIFORNIA EDISON COMPANY (338)
2241 WALNUT GROVE AVE. / PO BOX 800
ROSEMEAD, CA 91770

AMANDA KLOPF
SOUTHERN CALIFORNIA EDISON COMPANY
PO BOX 800/2244 WALNUT GROVE AVE.
ROSEMEAD, CA 91770

ANGELICA MORALES
ATTORNEY
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE / PO BOX 800
ROSEMEAD, CA 91770

CASE ADMINISTRATION
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE./ PO BOX 800
ROSEMEAD, CA 91770

FRANCIS MCNULTY
ATTORNEY AT LAW
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE
ROSEMEAD, CA 91770

GLORIA M. ING
SENIOR ATTORNEY
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE
ROSEMEAD, CA 91770

JONI A. TEMPLETON
ATTORNEY AT LAW
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE, PO BOX 800
ROSEMEAD, CA 91770

KRIS G. VYAS
ATTORNEY
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE./PO BOX 800
ROSEMEAD, CA 91770

MATTHEW DWYER
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE./PO BOX 800
ROSEMEAD, CA 91770

MELISSA A. HOVSEPIAN
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE. / PO BOX 800
ROSEMEAD, CA 91770

PAUL HUNT
SOUTHERN CALIFORNIA EDISON COMPANY
PO BOX 800
2244 WALNUT GROVE AVENUE
ROSEMEAD, CA 91770

RAQUEL IPPOLITI
SOUTHERN CALIFORNIA EDISON COMPANY
CASE ADMINISTRATION - LAW DEPARTMENT
2244 WALNUT GROVE AVE.
ROSEMEAD, CA 91770

ROSS BOOMER
EDISON INTERNATIONAL
2244 WALNUT GROVE AVE.
ROSEMEAD, CA 91770

RUSSELL A. ARCHER
SENIOR ATTORNEY
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE. / PO BOX 800
ROSEMEAD, CA 91770

RUSSELL WORDEN
DIRECTOR
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE./PO BOX 800
ROSEMEAD, CA 91770

NGUYEN QUAN
MGR - REGULATORY AFFAIRS
GOLDEN STATE WATER CO. - ELECTRIC OP.
630 EAST FOOTHILL BOULEVARD
SAN DIMAS, CA 91773

RONALD MOORE
SR ANALYST, REGULATORY AFFAIRS
BEAR VALLEY ELECTRIC
630 EAST FOOTHILL BOULEVARD
SAN DIMAS, CA 91773

LAURA DEMARCO
PO BOX 2828
DEL MAR, CA 92014

PATRICIA BORCHMANN
1141 CARROTWOOD GLEN
ESCONDIDO, CA 92026

DIANE CONKLIN
SPOKESPERSON
MUSSEY GRADE ROAD ALLIANCE
PO BOX 683
RAMONA, CA 92065

AIMEE SMITH
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ-12
SAN DIEGO, CA 92101

DANIEL KING
SEMPRA U.S. GAS & POWER, LLC
101 ASH STREET, HQ-15B
SAN DIEGO, CA 92101

JOE REID
VP - BUSINESS DEVELOPMENT
LM CAPITAL GROUP
401 B STREET, SUITE 950
SAN DIEGO, CA 92101

KEITH MELVILLE
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ-12B
SAN DIEGO, CA 92101

LAURA EARL
SR. COUNSEL - REGULATORY
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET
SAN DIEGO, CA 92101

MICHAEL J. AGUIRRE, ESQ.
ATTORNEY
AGUIRRE MORRIS & SEVERSON LLP
444 WEST C STREET, SUITE 210
SAN DIEGO, CA 92101
FOR: RUTH HENRICKS

STEVEN C. NELSON
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET, HQ12
 SAN DIEGO, CA 92101

ALVIN S. PAK
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET, HQ12C
 SAN DIEGO, CA 92101-3017

GEORGETTA J. BAKER
 ATTORNEY
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET, HQ 12
 SAN DIEGO, CA 92101-3017

GREG BASS
 NOBLE AMERICAS ENERGY SOLUTIONS LLC
 401 WEST A STREET, SUITE 500
 SAN DIEGO, CA 92101-3017

JAMES F. WALSH
 ATTORNEY AT LAW
 SAN DIEGO GAS & ELECTRIC COMPANY
 PO BOX 1831, 101 ASH STREET
 SAN DIEGO, CA 92101-3017

JOHN A. PACHECO
 ATTORNEY
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET, HQ12B
 SAN DIEGO, CA 92101-3017

PAUL A. SZYMANSKI
 SR. COUNSEL
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET HQ 12
 SAN DIEGO, CA 92101-3017

SHAWN BAILEY
 DIRECTOR - PLANNING & ANALYSIS
 SEMPRA US GAS AND POWER
 101 ASH STREET
 SAN DIEGO, CA 92101-3017

DONALD C. LIDDELL
 COUNSEL
 DOUGLASS & LIDDELL
 2928 2ND AVENUE
 SAN DIEGO, CA 92103

MARK SWEENEY
 CLEAN ENERGY FUELS CORPORATION
 4638 SANTA CRUZ AVENUE
 SAN DIEGO, CA 92107

MORGAN LEE
 U-T SAN DIEGO
 350 CAMINO DE LA REINA
 SAN DIEGO, CA 92108

DAVID A. PEFFER, ESQ.
 UTILITY CONSUMERS ACTION NETWORK
 3405 KENYON STREET, STE. 401
 SAN DIEGO, CA 92110

KIM MALCOLM
 UTILITY CONSUMERS' ACTION NETWORK
 3405 KENYON ST., STE. 401
 SAN DIEGO, CA 92110

MICHAEL SHAMES
 UTILITY CONSUMERS' ACTION NETWORK
 3405 KENYON ST., STE. 401
 SAN DIEGO, CA 92110

ONELL SOTO
 SAN DIEGO UNION-TRIBUNE
 PO BOX 120191
 SAN DIEGO, CA 92112-0191

JANAR JOSEPH WASITO
 MANAGING PARTNER
 MAGIS CAPITAL
 9990 MESA RIM ROAD, SUITE 240
 SAN DIEGO, CA 92121

JANAR JOSEPH WASITO
 MAGIS CAPITAL
 9990 MESA RIM ROAD, STE. 240
 SAN DIEGO, CA 92121

MARCIE A. MILNER
 SHELL ENERGY NORTH AMERICA (US), L.P.
 4445 EASTGATE MALL, STE. 100
 SAN DIEGO, CA 92121

SARAH TOMEK

JOHN S. FRIDERICHS

SR. ADVISOR, REGULATORY AFFAIRS WEST
CAPITAL POWER CORPORATION
9255 TOWNE CENTRE DRIVE, STE. 900
SAN DIEGO, CA 92121

DIRECTOR - ORIGINATION & DEVELOPMENT
PILOT POWER GROUP, INC.
8910 UNIVERSITY CENTER LANE, STE. 520
SAN DIEGO, CA 92122

THOMAS R. DARTON
PILOT POWER GROUP, INC. (1365)
8910 UNIVERSITY CENTER LANE, STE. 520
SAN DIEGO, CA 92122

ANA GARZA-BEUTZ
SAN DIEGO GAS & ELECTRIC COMPANY
8315 CENTURY PARK CT., CP21D
SAN DIEGO, CA 92123

CHUCK MANZUK
SAN DIEGO GAS AND ELECTRIC COMPANY
8330 CENTURY PARK CT, CP32D
SAN DIEGO, CA 92123

JAMIE YORK
REGULATORY CASE ADMIN.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

JENNIFER PIERCE
CALIFORNIA REGULATORY AFFAIRS
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT
SAN DIEGO, CA 92123

KEVIN O'BEIRNE
REGULATORY CASE MGR.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

NUO TANG
SAN DIEGO GAS & ELECTRIC
8315 CENTURY PARK COURT, CP21D
SAN DIEGO, CA 92123

PETE GIRARD
SAN DIEGO GAS & ELECTRIC
8330 CENTURY PARK CT., STE. 32E
SAN DIEGO, CA 92123

RANDY NICHOLSON
SAN DIEGO GAS & ELECTRIC
8330 CENTURY PARK COURT, CP32H
SAN DIEGO, CA 92123

REMEDIOS SANTOS
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK CT., CP31E
SAN DIEGO, CA 92123

WENDY KEILANI
REGULATORY CASE MGR.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

LINDA WRAZEN
REGULATORY CASE ADMINISTRATOR
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123-1530

THOMAS C. SAILE
ENERGY CONTRACTS ORIGINATOR
SAN DIEGO GAS & ELECTRIC COMPANY
8315 CENTURY PARK COURT, CP21D
SAN DIEGO, CA 92123-1548

CENTRAL FILES
SDG&E AND SOCALGAS
8330 CENTURY PARK COURT, CP31-E
SAN DIEGO, CA 92123-1550

PHILLIP MOSKAL
PO BOX 371414
SAN DIEGO, CA 92137

CARL WOOD
UTILITY WORKERS UNION OF AMERICA
10103 LIVE OAK AVE.
CHERRY VALLEY, CA 92223

STEPHEN J. KEENE
ASST. GENERAL COUNSEL
IMPERIAL IRRIGATION DISTRICT
333 EAST BARIONI BLVD.

JOSEPH PHALEN
ENERGY PRESCHEDULER
BEAR VALLEY ELECTRIC SERVICE
42020 GARSTIN DRIVE / PO BOX 1547

IMPERIAL, CA 92251

SEAN MATLOCK
ENERGY PRESCHEDULER
BEAR VALLEY ELECTRIC SERVICE
42020 GARSTIN DRIVE / PO BOX 1547
BIG BEAR LAKE, CA 92315

SUSAN D. WILSON
DEPUTY CITY ATTORNEY
CITY OF RIVERSIDE
3900 MAIN STREET, 7TH FLOOR
RIVERSIDE, CA 92501
FOR: CITY OF RIVERSIDE

KRISTINE MICHAELS
CHIEF FINANCIAL OFFICER
SOUTHERN CALIFORNIA TELEPHONE & ENERGY
27515 ENTERPRISE CIRCLE WEST
TEMECULA, CA 92590

CRAIG POSPISIL
EDISON MISSION ENERGY
3 MACARTHUR PLACE, STE. 100
SANTA ANA, CA 92707

CHARLES GUSS
CITY OF ANAHEIM
200 SOUTH ANAHEIM BLVD.
ANAHEIM, CA 92805

JOAN RENEHAN
913 CROWN AVENUE
SANTA BARBARA, CA 93111

ANDREA MORRISON
DIRECTOR - GOV'T. AND REGULATORY AFFAIRS
DIRECT ENERGY SERVICES, LLC (1341)
415 DIXON STREET
ARROYO GRANDE, CA 93420

EILEEN ANTHONY
410 DOGWOOD DRIVE
BUELLTON, CA 93427

KATHLEEN M. BELLOMO
ATTORNEY AT LAW
KATHLEEN MALONEY BELLOMO
PO BOX 217

BIG BEAR LAKE, CA 92315

TRACEY DRABANT
ENERGY RESOURCE MANAGER
BEAR VALLEY ELECTRIC SERVICE
42020 GARSTIN DR. / PO BOX 1547
BIG BEAR LAKE, CA 92315

GLORIA BRITTON
REGULATORY AFFAIRS MGR.
ANZA ELECTRIC CO-OPERATIVE, INC (909)
PO BOX 39109 / 58470 HIGHWAY 371
ANZA, CA 92539-1909

DANIEL DOMINGUEZ
UTILITY WORKERS UNION OF AMERICA LOC 246
10355 LOS ALAMITOS BLVD.
LOS ALAMITOS, CA 92673

CARRIE THOMPSON
CITY OF ANAHEIM
201 S. ANAHEIM BLVD., STE. 802
ANAHEIM, CA 92805

STEVEN SCIORTINO
CITY OF ANAHEIM
200 SOUTH ANAHEIM BOULEVARD
ANAHEIM, CA 92805

ROCHELLE BECKER
EXECUTIVE DIRECTOR
ALLIANCE FOR NUCLEAR RESPONSIBILITY
PO BOX 1328
SAN LUIS OBISPO, CA 93406

HAL CARDEN
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 56
AVILA BEACH, CA 93424

MONA TIERNEY-LLOYD
DIR., WESTERN REGULATORY AFFAIRS
ENERNOC, INC.
PO BOX 378
CAYUCOS, CA 93430

RON DICKERSON
CALIFORNIA CONSUMERS ALLIANCE
PO BOX 3751
CLOVIS, CA 93613

LEE VINING, CA 93541

DAVID ORTH
SAN JOAQUIN VALLEY POWER AUTHORITY
ADMIN OFF @KINGS RIVER CONSERV DISTRICT
4886 EAST JENSEN AVENUE
FRESNO, CA 93725

EVELYN KAHL
ALCANTAR & KAHL, LLP
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94015

DONALD H. KORN
DHK ASSOCIATES
355 N SAN ANTONIO ROAD
LOS ALTOS, CA 94022

DAVID MACMILLAN
PRESIDENT
MEGAWATT STORAGE FARMS, INC.
3931 JEFFERSON AVE.
WOODSIDE, CA 94062

AARON J. LEWIS
NATIONAL AMERICAN ASIAN COALITION
1758 EL CAMINO REAL
SAN BRUNO, CA 94066

FAITH BAUTISTA
PRESIDENT & CEO
NATIONAL ASIAN AMERICAN COALITION
1758 EL CAMINO REAL
SAN BRUNO, CA 94066

SHALINI SWAROOP
SR. STAFF ATTORNEY
NATIONAL ASIAN AMERICAN COALITION
1758 EL CAMINO REAL
SAN BRUNO, CA 94066

RACHAEL E. KOSS
ADAMS BROADWELL JOSEPH & CARDOZO
601 GATEWAY BOULEVARD, SUITE 1000
SOUTH SAN FRANCISCO, CA 94080

NICOLAI SCHLAG
ENERGY & ENVIRONMENTAL ECONOMICS, INC.
101 MONTGOMERY ST., STE 1600
SAN FRANCISCO, CA 94101

DENNIS J. HERRERA
CITY AND COUNTY OF SAN FRANCISCO
CITY HALL, ROOM 234
1 DR. CARLTON B. GOODLET PLACE
SAN FRANCISCO, CA 94102

KARI KLOBERDANZ
REGULATORY RELATIONS MANAGER
SEMPRA ENERGY UTILITIES
601 VAN NESS AVE., STE. 2060
SAN FRANCISCO, CA 94102

SHANA FOLEY
ENVIRONMENTAL LAW & JUSTICE CLINIC
536 MISSION STREET
SAN FRANCISCO, CA 94102

JEANNE M. SOLE
DEPUTY CITY ATTORNEY
CITY AND COUNTY OF SAN FRANCISCO
1 DR. CARLTON B. GOODLETT PLACE, RM. 234
SAN FRANCISCO, CA 94102-4682

THERESA L. MUELLER
CITY AND COUNTY OF SAN FRANCISCO
CITY HALL, ROOM 234
1 DR. CARLTON B. GOODLETT PLACE
SAN FRANCISCO, CA 94102-4682

WILLIAM K. SANDERS
DEPUTY CITY ATTORNEY
CITY AND COUNTY OF SAN FRANCISCO
1 DR. CARLTON B. GOODLETT PLACE, RM. 234
SAN FRANCISCO, CA 94102-4682

KATHRYN GILLICK
SAN FRANCISCO PUBLIC UTILITIES COMM.
1155 MARKET STREET
SAN FRANCISCO, CA 94103

MIKE CAMPBELL
COMMUNITY CHOICE AGGREGATION DIR.
CITY AND COUNTY OF SAN FRANCISCO

NORMAN J. FURUTA
FEDERAL EXECUTIVE AGENCIES
1455 MARKET ST., SUITE 1744

1155 MARKET STREET, 4TH FL.
SAN FRANCISCO, CA 94103

SAN FRANCISCO, CA 94103-1399

EDMUND VIRAY
WULFF HANSEN & CO.
351 CALIFORNIA STREET, STE., 1000
SAN FRANCISCO, CA 94104

ETHAN RAVAGE
WEST COAST LEAD - US
INTERNATIONAL EMISSIONS TRADING ASSN.
456 MONTGOMERY ST., 18TH FLOOR
SAN FRANCISCO, CA 94104

HAYLEY GOODSON
THE UTILITY REFORM NETWORK
115 SANSOME STREET, STE. 900
SAN FRANCISCO, CA 94104

LEONARD BERRY
BACKSTROM MCCARLEY BERRY & CO., LLC
115 SANSOME STREET, MEZZANINE A
SAN FRANCISCO, CA 94104

MARCEL HAWIGER
ENERGY ATTY
THE UTILITY REFORM NETWORK
115 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94104

NINA SUETAKE
THE UTILITY REFORM NETWORK
115 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94104

ROBERT FINKELSTEIN
GENERAL COUNSEL
THE UTILITY REFORM NETWORK
115 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94104

SIERRA MARTINEZ
ATTORNEY
NATURAL RESOURCES DEFENSE COUNCIL
111 SUTTER STREET, 20TH FLOOR
SAN FRANCISCO, CA 94104

TANDY MCMANNES
ABENGOA SOLAR, INC.
235 PINE STREET, STE. 1800
SAN FRANCISCO, CA 94104

THOMAS J. LONG
ATTORNEY AT LAW
TURN
115 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94104

AHMAD FARUQUI
THE BRATTLE GROUP
201 MISSION ST., STE. 2800
SAN FRANCISCO, CA 94105

ALICE L. REID
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, RM 3081-B30A
SAN FRANCISCO, CA 94105

ANGELIA LIM
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, RM. 1001
SAN FRANCISCO, CA 94105

BARNEY SPECKMAN
VP - GRID MANAGEMENT
NEXANT
101 SECOND STREET, 11TH FLOOR
SAN FRANCISCO, CA 94105

BONNIE W. TAM
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, MC B10A, PO BOX 770000
SAN FRANCISCO, CA 94105

BRIAN CHERRY
DIRECTOR - REGULATORY RELATIONS
PACIFIC GAS AND ELECTRIC COMPANY (39)
77 BEALE STREET ROOM 1087
SAN FRANCISCO, CA 94105

BRUCE PERLSTEIN, PH.D.
NAVIGANT CONSULTING, INC.
SPEAR STREET TOWER
ONE MARKET ST., STE. 1200

CRAIG M. BUCHSBAUM
LAW DEPARTMENT
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 7442 / 77 BEALE STREET

SAN FRANCISCO, CA 94105

FASSIL T. FENIKILE
DIRECTOR, REGULATORY
AT&T CALIFORNIA
525 MARKET STREET, ROOM 1925
SAN FRANCISCO, CA 94105

JANET LIU
CASE COORDINATOR
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, MC B9A
SAN FRANCISCO, CA 94105

KAREN TERRANOVA
ALCANTAR & KAHL
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94105

MATHEW VESPA
SIERRA CLUB
85 SECOND STREET, 2ND FLOOR
SAN FRANCISCO, CA 94105

MICHAEL ALCANTAR
ATTORNEY AT LAW
ALCANTAR & KAHL LLP
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94105

SEEMA SRINIVASAN
ALCANTAR & KAHL
33 NEW MONTGOMERY ST., SUITE 1850
SAN FRANCISCO, CA 94105

STEVEN W. FRANK
ATTORNEY
PACIFIC GAS AND ELECTRIC CO
77 BEALE STREET, B30A
SAN FRANCISCO, CA 94105

THURMAN B. WHITE, JR.
PROGRESS INVESTMENT MANAGEMENT CO, LLC
33 NEW MONTGOMERY STREET, 19TH FLOOR
SAN FRANCISCO, CA 94105

WILLIAM V. MANHEIM
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, B30A
SAN FRANCISCO, CA 94105

SAN FRANCISCO, CA 94105

HAUSMANN BANET
595 MARKET STREET, SUITE 2170
SAN FRANCISCO, CA 94105

JOHNITA MIZELLE
PROGRESS INVESTMENT MANAGEMENT CO. LLC
33 NEW MONTGOMERY ST. 19TH FLOOR
SAN FRANCISCO, CA 94105

KIMBERLY C. JONES
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, MC B9A, ROOM 904
SAN FRANCISCO, CA 94105

MATTHEW GONZALES
SENIOR CASE MANAGER
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, ROOM 918
SAN FRANCISCO, CA 94105

RACHEL MCMAHON
FIRST SOLAR
525 MARKET STREET, 15TH FLOOR
SAN FRANCISCO, CA 94105

SHERIDAN PAUKER
ATTORNEY
WILSON SONSINI GOODRICH & ROSATI
ONE MARKET PLAZA, SPEAR TOWER, STE 3300
SAN FRANCISCO, CA 94105

SUJATA PAGEDAR
ENERGY
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, MC B9A
SAN FRANCISCO, CA 94105

WILLIAM H. BOOTH
ALCANTAR & KAHL
33 NEW MONTGOMERY ST., STE. 1850
SAN FRANCISCO, CA 94105

TOM JARMAN
ENERGY
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, RM. 909, MC B9A
SAN FRANCISCO, CA 94105-1814

DEBORAH N. BEHLES
 ENVIRONMENTAL LAW AND JUSTICE CLINIC
 GOLDEN GATE UNIVERSITY SCHOOL OF LAW
 536 MISSION STREET
 SAN FRANCISCO, CA 94105-2968

ADENIKE ADEYEYE
 EARTHJUSTICE
 50 CALIFORNIA ST., STE. 500
 SAN FRANCISCO, CA 94111

ANTOINETTE CHANDLER
 MORGAN STANLEY
 101 CALIFORNIA STREET, 7TH FLOOR
 SAN FRANCISCO, CA 94111

BRIAN T. CRAGG
 ATTORNEY
 GOODIN, MACBRIDE, SQUERI, DAY & LAMPREY
 505 SANSOME STREET, SUITE 900
 SAN FRANCISCO, CA 94111

CASSANDRA SWEET
 REPORTER
 DOW JONES NEWSWIRES
 201 CALIFORNIA ST.
 SAN FRANCISCO, CA 94111

DAVID L. HUARD
 ATTORNEY AT LAW
 MANATT, PHELPS & PHILLIPS, LLP
 ONE EMBARCADERO CENTER, 30TH FLOOR
 SAN FRANCISCO, CA 94111

HOWARD V. GOLUB
 NIXON PEABODY, LLP
 1 EMBARCADERO CENTER, STE. 1800
 SAN FRANCISCO, CA 94111

JACK STODDARD
 MANATT PHELPS & PHILLIPS, LLP
 ONE EMBARCADERO CENTER, 30TH FL.
 SANFRANCISCO, CA 94111

JESSIE BAIRD
 EARTHJUSTICE
 50 CALIFORNIA ST., STE. 500
 SAN FRANCISCO, CA 94111

MARLO GO STROUD
 GOODIN MACBRIDE SQUERI DAY LAMPREY, LLP
 505 SANSOME STREET, SUITE 900
 SAN FRANCISCO, CA 94111

MICHAEL B. DAY
 ATTORNEY
 GOODIN, MACBRIDE, SQUERI, DAY & LAMPREY,
 505 SANSOME ST., STE. 900
 SAN FRANCISCO, CA 94111

PAUL R. CORT
 EARTHJUSTICE
 50 CALIFORNIA ST., STE. 500
 SAN FRANCISCO, CA 94111

PHYLLIS A. MARSHALL
 ATTORNEY
 MANATT, PHELPS & PHILLIPS, LLP
 ONE EMBARCADERO CENTER, 30TH FL
 SAN FRANCISCO, CA 94111

RANDY KEEN
 MANATT, PHELPS & PHILLIPS, LLP
 ONE EMBARCADERO CENTER, 30TH FLOOR
 SAN FRANCISCO, CA 94111

SETH D. HILTON
 ATTORNEY AT LAW
 STOEL RIVES LLP
 555 MONTGOMERY STREET, SUITE 1288
 SAN FRANCISCO, CA 94111

SUMA PEESAPATI
 EARTHJUSTICE
 50 CALIFORNIA ST., STE. 500
 SAN FRANCISCO, CA 94111

SUZY HONG
 ATTORNEY AT LAW
 GOODIN MACBRIDE SQUERI DAY & LAMPREY
 505 SANSOME STREET, SUITE 900
 SAN FRANCISCO, CA 94111

TARA KAUSHIK
 ATTORNEY
 MANATT, PHELPS & PHILLIPS, LLP
 ONE EMBARCADERO CENTER, 30TH FLOOR
 SAN FRANCISCO, CA 94111

TODD O. EDMISTER
 COUNSEL
 BINGHAM MCCUTCHEN LLP
 THREE EMBARCADERO CENTER
 SAN FRANCISCO, CA 94111

VIDHYA PRABHAKARAN
 DAVIS WRIGHT & TREMAINE LLP
 505 MONTGOMERY STREET, SUITE 800
 SAN FRANCISCO, CA 94111

WILL MITCHELL
 COMPETITIVE POWER VENTURES, INC.
 505 SANSOME STREET, STE. 475
 SAN FRANCISCO, CA 94111

WILLIAM ROSTOV
 EARTHJUSTICE
 50 CALIFORNIA ST., STE. 500
 SAN FRANCISCO, CA 94111

MICHAEL B. DAY
 ATTORNEY
 GOODIN MACBRIDE SQUERI DAY & LAMPREY LLP
 505 SANSOME STREET, STE 900
 SAN FRANCISCO, CA 94111-3133

MARTIN A. MATTES
 NOSSAMAN, LLP
 50 CALIFORNIA STREET, 34TH FL.
 SAN FRANCISCO, CA 94111-4799

LISA A. COTTLE
 ATTORNEY
 WINSTON & STRAWN LLP
 101 CALIFORNIA ST., STE. 3900
 SAN FRANCISCO, CA 94111-5894

THOMAS W. SOLOMON
 ATTORNEY AT LAW
 WINSTON & STRAWN LLP
 101 CALIFORNIA STREET, 39TH FLOOR
 SAN FRANCISCO, CA 94111-5894

EDWARD O'NEILL
 DAVIS WRIGHT TREMAINE LLP
 505 MONTGOMERY STREET, SUITE 800
 SAN FRANCISCO, CA 94111-6533

JEFFREY P. GRAY
 DAVIS WRIGHT TREMAINE, LLP
 505 MONTGOMERY STREET, SUITE 800
 SAN FRANCISCO, CA 94111-6533

IRENE K. MOOSEN
 ATTORNEY AT LAW
 CITY AND COUNTY OF SAN FRANCISCO
 53 SANTA YNEZ AVE.
 SAN FRANCISCO, CA 94112

HILARY CORRIGAN
 CALIFORNIA ENERGY MARKETS
 425 DIVISADERO ST. SUITE 303
 SAN FRANCISCO, CA 94117-2242

CALIFORNIA ENERGY MARKETS
 425 DIVISADERO ST. SUITE 303
 SAN FRANCISCO, CA 94117-2242

CHARLES R. MIDDLEKAUFF
 PACIFIC GAS AND ELECTRIC COMPANY
 PO BOX 7442, MC-B30A-2475
 SAN FRANCISCO, CA 94120

CHRISTOPHER J. WARNER
 ATTORNEY
 PACIFIC GAS AND ELECTRIC COMPANY
 77 BEALE STREET / PO BOX 7442
 SAN FRANCISCO, CA 94120

MARK HUFFMAN
 LAW DEPT
 PACIFIC GAS & ELECTRIC COMPANY
 PO BOX 7442, B30A
 SAN FRANCISCO, CA 94120

REGULATORY FILE ROOM
 PACIFIC GAS & ELECTRIC COMPANY
 PO BOX 7442
 SAN FRANCISCO, CA 94120

OLIVER N. MYERS
 LAW OFFICES OF SARA STECK MYERS
 122 - 28TH AVENUE
 SAN FRANCISCO, CA 94121

SARA STECK MYERS
 ATTORNEY AT LAW

CASE ADMINISTRATION
 PACIFIC GAS AND ELECTRIC COMPANY

122 28TH AVE.
SAN FRANCISCO, CA 94121

77 BEALE STREET, MC B9A
SAN FRANCISCO, CA 94177

KATHERINE DONNELLY
CASE ADMINISTRATOR
PACIFIC GAS & ELECTRIC COMPANY
PO BOX 770000, MC B9A
SAN FRANCISCO, CA 94177

MIYUKI IWAHASHI
PACIFIC GAS & ELECTRIC COMPANY
PO BOX 770000
SAN FRANCISCO, CA 94177

DAVID J. BYERS, ESQ.
ATTORNEY AT LAW
BYERS / RICHARDSON
259 W. 3RD AVENUE
SAN MATEO, CA 94402

BARRY R. FLYNN
FLYNN RESOURCE CONSULTANTS
5440 EDGEVIEW DRIVE
DISCOVERY BAY, CA 94505

BETH VAUGHN
CALIFORNIA COGENERATION COUNCIL
4391 N. MARSH ELDER COURT
CONCORD, CA 94521

KERRY HATTEVIK
DIRECTOR OF WEST MARKET AFFAIRS
NEXT ERA ENERGY RESOURCES LLC
829 ARLINGTON BLVD.
EL CERRITO, CA 94530

LINDSEY HOW-DOWNING
LAW OFFICES OF LINDSEY HOW-DOWNING
3020 EL CERRITO PLAZA, NO. 175
EL CERRITO, CA 94530

JOANN TROUT
PRIMUS POWER CORP.
3967 TRUST WAY
HAYWARD, CA 94545

TOM O'NEILL
MANAGING DIRECTOR
GREEN ARROW, LLC
3650 MT. DIABLO BLVD., STE. 106
LAFAYETTE, CA 94549

S. JULIO FRIEDMANN
ENERGY & ENVIRONMENTAL SECURITY
PO BOX 808 L-184
LIVERMORE, CA 94551

SEAN P. BEATTY
DIR - WEST REGULATORY AFFAIRS
GENON ENERGY, INC.
PO BOX 192
PITTSBURGH, CA 94565

AVIS KOWALEWSKI
CALPINE CORPORATION
4160 DUBLIN BLVD, SUITE 100
DUBLIN, CA 94568

JENNIFER CHAMBERLIN
LS POWER DEVELOPMENT, LLC
5000 HOPYARD ROAD, SUITE 480
PLEASANTON, CA 94588

TRACY PORTER
PREMIERE SOLUTIONS, LLC
4695 CHABOT DRIVE, STE. 200
PLEASANTON, CA 94588

GREGORY BLUE
PRINCIPAL
GTB CONSULTING
3161 WALNUT BLVD
WALNUT CREEK, CA 94596

LEN CANTY
CHAIRMAN
BLACK ECONOMIC COUNCIL
484 LAKE PARK AVE., SUITE 338
OAKLAND, CA 94610

CATHERINE E. YAP
BARKOVICH & YAP, INC.
PO BOX 11031
OAKLAND, CA 94611

ARTHUR L. HAUBENSTOCK
BRIGHTSOURCE ENERGY, INC.
1999 HARRISON STREET, SUITE 2150
OAKLAND, CA 94612

JOHN L. GEESMAN
ATTORNEY
DICKSON GEESMAN LLP
1999 HARRISON STREET, STE. 2000
OAKLAND, CA 94612
FOR: ALLIANCE FOR NUCLEAR RESPONSIBILITY

KEVIN T. FOX
KEYES FOX & WIEDMAN, LLP
436 14TH STREET, SUITE 1305
OAKLAND, CA 94612

SHANA LAZEROW
ATTORNEY
COMMUNITIES FOR A BETTER ENVIRONMENT
1904 FRANKLIN STREET, STE 600
OAKLAND, CA 94612

THADEUS B. CULLEY
KEYES, FOX & WIEDMAN LLP
436 14TH STREET, STE. 1305
OAKLAND, CA 94612

TIM LINDL
KEYES FOX & WIEDMAN LLP
436 14TH STREET, STE. 1305
OAKLAND, CA 94612

PATRICK VANBEEK
DIR - CUSTOMER SUPPORT
COMMERCIAL ENERGY OF CALIFORNIA
7677 OAKPORT STREET, STE. 525
OAKLAND, CA 94621

DAVID MARCUS
PO BOX 1287
BERKELEY, CA 94701

MELISSA W. KASNITZ
CENTER FOR ACCESSIBLE TECHNOLOGY
3075 ADELINE STREET, STE. 220
BERKELEY, CA 94703

REED SCHMIDT
BARTLE WELLS ASSOCIATES
1889 ALCATRAZ AVENUE
BERKELEY, CA 94703-2714

GREGG MORRIS
DIRECTOR
GREEN POWER INSTITUTE
2039 SHATTUCK AVENUE, STE 402
BERKELEY, CA 94704

LAURA WISLAND
SENIOR ENERGY ANALYST
UNION OF CONCERNED SCIENTISTS
2397 SHATTUCK AVE., STE. 203
BERKELEY, CA 94704

LINDA AGERTER
LARGE-SCALE SOLAR ASSOCIATION
51 PARKSIDE DRIVE
BERKELEY, CA 94705

ERIC G. GIMON
TECHNICAL CONSULTANT
THE VOTE SOLAR INITIATIVE
2727 MARIN AVE.
BERKELEY, CA 94708

R. THOMAS BEACH
CROSSBORDER ENERGY
2560 NINTH STREET, SUITE 213A
BERKELEY, CA 94710-2557

DAWN WEISZ
EXECUTIVE DIRECTOR
MARIN ENERGY AUTHORITY
781 LINCOLN AVE., STE. 320
SAN RAFAEL, CA 94901

ELIZABETH KELLY
MARIN ENERGY AUTHORITY
781 LINCOLN AVENUE, STE. 320
SAN RAFAEL, CA 94901

JEREMY WAEN
REGULATORY ANALYST
MARIN ENERGY AUTHORITY
781 LINCOLN AVENUE, STE. 320

BRAD BORDINE
DISTRIBUTED ENERGY CONSUMER ADVOCATES
516 WHITEWOOD DRIVE
SAN RAFAEL, CA 94903

SAN RAFAEL, CA 94901

PHILIP MULLER
SCD ENERGY SOLUTIONS
436 NOVA ALBION WAY
SAN RAFAEL, CA 94903

JAMES WEIL
DIRECTOR
AGLET CONSUMER ALLIANCE
PO BOX 866
NOVATO, CA 94948

STEVE TABER
PRINCETON ENERGY GROUP
860 BUTTERFIELD
SAN ANSELMO, CA 94960

BARBARA GEORGE
WOMEN'S ENERGY MATTERS
PO BOX 548
FAIRFAX, CA 94978-0548

DAVID WEIDBERG
JOHNSON CONTROLS
901 CAMPISI AVE.
CAMPBELL, CA 95008

RICH QUATTRINI
DIR. PRODUCT MANAGEMENT
JOHNSON CONTROLS
901 CAMPISI WAY, STE 260
CAMPBELL, CA 95008-2348

PUSHKAR G. WAGLE
FLYNN RESOURCE CONSULTANTS, INC.
2900 GORDON AVENUE, SUITE 100-3
SANTA CLARA, CA 95051

JAN REID
COAST ECONOMICS CONSULTING
3185 GROSS ROAD
SANTA CRUZ, CA 95062

DEVRA WANG
STAFF SCIENTIST
NATURAL RESOURCES DEFENSE COUNCIL
111 SUTTER STREET, 20TH FLOOR
SAN FRANCISCO, CA 95104

BARRY F. MCCARTHY
ATTORNEY
MCCARTHY & BERLIN, LLP
100 W. SAN FERNANDO ST., SUITE 501
SAN JOSE, CA 95113

JEFFREY SHIELDS
GEN MGR.
SOUTH SAN JOAQUIN IRRIGATION DISTRICT
PO BOX 747
RIPON, CA 95366-0747

BARBARA R. BARKOVICH
BARKOVICH & YAP, INC.
44810 ROSEWOOD TERRACE
MENDOCINO, CA 95460

GARRICK JONES
JBS ENERGY
311 D STREET
WEST SACRAMENTO, CA 95605

JOHN SUGAR
JBS ENERGY
311 D STREET, SUITE A
WEST SACRAMENTO, CA 95605

RICHARD MCCANN
ASPEN ENVIRONMENTAL GROUP
2655 PORTAGE BAY AVE E, SUITE 3
DAVIS, CA 95616

MARTIN HOMECA
PO BOX 4471
DAVIS, CA 95617

WILLIAM JULIAN II
UTILITY WORKERS UNION OF AMERICA
43556 ALMOND LANE
DAVIS, CA 95618

ANTHONY IVANCOVICH
REGULATORY COUNSEL
CALIFORNIA INDEPENDENT SYSTEM OPERATOR
151 BLUE RAVINE ROAD
FOLSOM, CA 95630

BETH ANN BURNS
CAL. INDEPENDENT SYSTEM OPERATOR CORP.
250 OUTCROPPING WAY
FOLSOM, CA 95630

BRAD COOPER
CALIFORNIA INDEPENDENT SYSTEM OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

DELPHINE HOU
CALIF. INDEPENDENT SYSTEMS OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

GAUTHAM KATTA
CALIFORNIA INDEPENDENT SYSTEM OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

JOHN GOODIN
CALIFORNIA INDEPENDENT SYSTEM OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

JUDITH B. SANDERS
SR. COUNSEL
CALIF. INDEPENDENT SYSTEM OPERATOR CORP
250 OUTCROPPING WAY
FOLSOM, CA 95630

KELLY M. FOLEY
ATTORNEY
THE VOTE SOLAR INITIATIVE
2089 TRACY COURT
FOLSOM, CA 95630

KEN BARRENTINE
CALIFORNIA INDEPENDENT SYSTEM OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

CAL. INDEPENDENT SYSTEM OPERATOR CORP.
250 OUTCROPPING WAY
FOLSOM, CA 95630

CALIFORNIA ISO
250 OUTCROPPING WAY
FOLSOM, CA 95630

DENNIS DE CUIR
DENNIS W. DE CUIR, A LAW CORPORATION
2999 DOUGLAS BOULEVARD, SUITE 325
ROSEVILLE, CA 95661

BRIAN THEAKER
NRG ENERGY
3161 KEN DEREK LANE
PLACERVILLE, CA 95667

DANIEL KIM
WESTLANDS SOLAR PARK
PO BOX 582844
ELK GROVE, CA 95757

JACQUELINE M. DEROSA
DIRECTOR OF REGULATORY AFFAIRS - CA
CUSTOMIZED ENERGY SOLUTIONS
101 PARKSHORE DRIVE SUITE 100
FOLSOM, CA 95762

MARY LYNCH
CONSTELLATION NEWENERGY, INC
5074 NAWAL DRIVE
EL DORADO HILLS, CA 95762

STEPHEN T. GREENLEAF
V.P. & COMPLIANCE DIRECTOR
J.P. MORGAN CHASE BANK, N.A.
2864 ABERDEEN LANE
EL DORADO HILLS, CA 95762

CAROLYN M. KEHREIN
ENERGY USERS FORUM
2602 CELEBRATION WAY
WOODLAND, CA 95776

DANIELLE OSBORN MILLS
RENEWABLE TECHNOLOGIES (CEERT)
CENTER FOR ENERGY EFFICIENCY AND
1100 11TH STREET, STE. 1100
SACRAMENTO, CA 95814

DAVID MILLER, PHD
CTR. FOR ENERGY EFFECIENCY & RENEWABLE
1100 ELEVENTH ST., STE. 311
SACRAMENTO, CA 95814

KEVIN WOODRUFF
WOODRUFF EXPERT SERVICES
1100 K STREET, SUITE 204
SACRAMENTO, CA 95814

NICOLE WRIGHT
 BRAUN BLAISING MCLAUGHLIN & SMITH
 915 L STREET, SUITE 1270
 SACRAMENTO, CA 95814

PRAMOD P. KULKARNI
 CALIFORNIA ENERGY COMMISSION
 1516 9TH STREET, MS 20
 SACRAMENTO, CA 95814-5512

RONALD LIEBERT
 ATTORNEY AT LAW
 ELLISON SCHNEIDER & HARRIS LLP
 2600 CAPITOL AVENUE, STE. 400
 SACRAMENTO, CA 95816

ANDREW B. BROWN
 ATTORNEY AT LAW
 ELLISON SCHNEIDER & HARRIS, LLP
 2600 CAPITOL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5905

BRIAN BIERING
 ELLISON SCHNEIDER & HARRIS L.L.P.
 2600 CAPITOL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5905

CHASE B. KAPPEL
 ELLISON SCHNEIDER & HARRIS LLP
 2600 CAPITOL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5905

CHRISTOPHER T. ELLISON
 ATTORNEY
 ELLISON, SCHNEIDER & HARRIS, L.L.P.
 2600 CAPITOL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5905

DOUGLAS K. KERNER
 ATTORNEY AT LAW
 ELLISON, SCHNEIDER & HARRIS, LLP
 2600 CAPITOL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5905

GREGGORY L. WHEATLAND
 ELLISON SCHNEIDER & HARRIS L.L.P.
 2600 CAPITOL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5905

JEDEDIAH J. GIBSON
 ATTORNEY AT LAW
 ELLISON SCHNEIDER & HARRIS LLP
 2600 CAPITOL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5905

LYNN M. HAUG
 ELLISON, SCHNEIDER & HARRIS, L.L.P.
 2600 CAPITOL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5931

RACHEL GOLD
 LARGE SCALE SOLAR ASSOCIATION
 2501 PORTOLA WAY
 SACRAMENTO, CA 95818

SHANNON EDDY
 EXECUTIVE DIRECTOR
 LARGE SCALE SOLAR ASSOCIATION
 2501 PORTOLA WAY
 SACRAMENTO, CA 95818

JAMES ADAMS
 9394 MIRA DEL RIO DRIVE
 SACRAMENTO, CA 95827

KAREN NORENE MILLS
 ASSOC. COUNSEL
 CALIFORNIA FARM BUREAU FEDERATION
 2300 RIVER PLAZA DRIVE
 SACRAMENTO, CA 95833

ANN TROWBRIDGE
 ATTORNEY
 DAY CARTER & MURPHY LLP
 3620 AMERICAN RIVER DR., STE. 205
 SACRAMENTO, CA 95864

RALPH R. NEVIS
 DAY CARTER & MURPHY LLP
 3620 AMERICAN RIVER DR., SUITE 205
 SACRAMENTO, CA 95864

SCOTT L. FIELDER
 ATTORNEY AT LAW
 FIELDER, FIELDER & FIELDER
 419 SPRING STREET, SUITE A
 NEVADA CITY, CA 95959

DANIEL SILVERIA
 GEN MGR
 SURPRISE VALLEY ELECTRIC CORP.
 PO BOX 691
 ALTURAS, CA 96101

ROBERT MARSHALL
 GENERAL MANAGER
 PLUMAS SIERRA RURAL ELECTRIC COOP. (908)
 73233 STATE ROUTE 70 / PO BOX 2000
 PORTOLA, CA 96122-7069

JACK ELLIS
 1425 ALPINE WAY / PO BOX 6600
 LAKE TRAHOE, CA 96145-6600

MIKE CADE
 ALCANTAR & KAHL, LLP
 1300 SW 5TH AVE, SUITE 1750
 PORTLAND, OR 97201

BEN VITALE
 THE CLIMATE TRUST
 65 SW YAMHILL ST., STE. 400
 PORTLAND, OR 97204

ROSS VAN NESS
 ALCANTAR & KAHL
 1300 SW FIFTH AVE., STE. 1750
 PORTLAND, OR 97209

DONALD BROOKHYSER
 ALCANTAR & KAHL
 1300 SW FIFTH AVE., SUITE 1750
 PORTLAND, OR 97210

MARY WIENCKE
 PACIFICORP
 825 N. E. MULTNOMAH, SUITE 1800
 PORTLAND, OR 97232

LISA SCHWARTZ
 REGULATORY ASSISTANCE PROJECT
 429 NE NORTH NEBERGALL LOOP
 ALBANY, OR 97321

DONALD SCHOENBECK
 RCS INC.
 900 WASHINGTON STREET, SUITE 780
 VANCOUVER, WA 98660

SHAUN LOGUE
 BROOKFIELD ENERGY MARKETING, INC.
 480 BLVD. DE LA CITE
 GATINEAU, PQ J8T 8R3
 CANADA

DANIEL JURIJEW
 SR. MGR - REGULATORY AFFAIRS WEST
 CAPITAL POWER CORPORATION
 1200 - 10423 101 ST. NW
 EDMONTON, AB T5H 0E9
 CANADA

GIFFORD JUNG
 POWEREX CORPORATION
 666 BURNARD STREET, SUITE 1400
 VANCOUVER, BC V5R 4Y2
 CANADA

PETER CAVAN
 PULSE ENERGY
 576 SEYMOUR ST., STE. 600
 VANCOUVER, BC V6B 3K1
 CANADA

State Service

CHLOE LUKINS
 CALIFORNIA PUBLIC UTILITIES COMMISSION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

ELIZABETH DORMAN
 CALIFORNIA PUBLIC UTILITIES COMMISSION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JIM WOODWARD
 CALIFORNIA ENERGY COMMISSION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JORDAN PARRILLO
 CALIFORNIA PUBLIC UTILITIES COMMISSION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

KE HAO OUYANG
REGULATORY ANALYST - DRA
CPUC
EMAIL ONLY
EMAIL ONLY, CA 00000

LILY CHOW
REGULATORY ANALYST
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

MATT MILEY
CPUC
LEGAL DIVISION
EMAIL ONLY
EMAIL ONLY, CA 00000

MICHAEL COLVIN
CPUC
EMAIL ONLY
EMAIL ONLY, CA 00000

NIKI BAWA
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

ROLAND ESQUIVIAS
CPUC
EMAIL ONLY
EMAIL ONLY, CA 00000

SARA KAMINS
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

VALERIE KAO
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

ALAN WECKER
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4102
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ALOKE GUPTA
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
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SAN FRANCISCO, CA 94102-3214

ANDREW KOTCH
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5301
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ARTHUR J. O'DONNELL
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
ROOM 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

BELINDA GATTI
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

BERNARD AYANRUOH
CALIF PUBLIC UTILITIES COMMISSION
UTILITY AUDIT, FINANCE & COMPLIANCE BRAN
AREA 3-C
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

BISHU CHATTERJEE
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5303
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

BRIAN STEVENS
CALIF PUBLIC UTILITIES COMMISSION
PROCUREMENT STRATEGY AND OVERSIGHT BRANC
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

CARLOS A. VELASQUEZ
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
AREA 4-A

CHLOE LUKINS
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4101

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

CHRIS UNGSON
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4104
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SAN FRANCISCO, CA 94102-3214

CHRISTOPHER R VILLARREAL
CALIF PUBLIC UTILITIES COMMISSION
POLICY & PLANNING DIVISION
ROOM 5119
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

CLAIRE EUSTACE
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4104
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

CLAYTON K. TANG
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DAMON A. FRANZ
CALIF PUBLIC UTILITIES COMMISSION
DEMAND SIDE PROGRAMS BRANCH
AREA 4-A
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SAN FRANCISCO, CA 94102-3214

DAVID M. GAMSON
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5019
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DAVID SIAO
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4101
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DIANA L. LEE
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4107
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DONALD J. BROOKS
CALIF PUBLIC UTILITIES COMMISSION
PROCUREMENT STRATEGY AND OVERSIGHT BRANC
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DONALD J. LAFRENZ
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DONNA-FAY BOWER
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ED CHARKOWICZ
CALIF PUBLIC UTILITIES COMMISSION
PROCUREMENT STRATEGY AND OVERSIGHT BRANC
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505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

EDWARD F. RANDOLPH
CALIF PUBLIC UTILITIES COMMISSION
ENERGY DIVISION
ROOM 4004
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ELAINE LAU
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
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505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ERIC GREENE
CALIF PUBLIC UTILITIES COMMISSION

FELIX ROBLES
CALIF PUBLIC UTILITIES COMMISSION

MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

BROADBAND, POLICY & ANALYSIS BRANCH
AREA 3-E
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

IRYNA KWASNY
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4107
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

JAIME ROSE GANNON
CALIF PUBLIC UTILITIES COMMISSION
PROCUREMENT STRATEGY AND OVERSIGHT BRANC
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

JAMES R. WUEHLER
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4208
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

JOHN S. WONG
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5106
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

JONATHAN BROMSON
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4107
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

JOSEPH A. ABHULIMEN
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4209
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

KAREN P. PAULL
CALIF PUBLIC UTILITIES COMMISSION
DRA - ADMINISTRATIVE BRANCH
ROOM 4300
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

KARIN M. HIETA
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4102
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

KEITH D WHITE
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

KEVIN R. DUDNEY
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MARCELO POIRIER
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5025
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MARY JO STUEVE
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4101
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MARYAM GHADESSI
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MARZIA ZAFAR
CALIF PUBLIC UTILITIES COMMISSION
POLICY & PLANNING DIVISION
ROOM 5119
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MATT MILEY
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 5135
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

MEGHA LAKHCHAURA
 CALIF PUBLIC UTILITIES COMMISSION
 PROCUREMENT STRATEGY AND OVERSIGHT BRANC
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

MELANIE DARLING
 CALIF PUBLIC UTILITIES COMMISSION
 DIVISION OF ADMINISTRATIVE LAW JUDGES
 ROOM 5041
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

MICHAEL COLVIN
 CALIF PUBLIC UTILITIES COMMISSION
 EXECUTIVE DIVISION
 ROOM 5212
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

MICHAEL YEO
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PLANNING & POLICY BRANCH
 ROOM 4103
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

MICHELE KITO
 CALIF PUBLIC UTILITIES COMMISSION
 DEMAND SIDE ANALYSIS BRANCH
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

MITCHELL SHAPSON
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 4107
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 SAN FRANCISCO, CA 94102-3214
 FOR: DRA

NATHANIEL SKINNER
 CALIF PUBLIC UTILITIES COMMISSION
 INFRASTRUCTURE PLANNING AND PERMITTING B
 AREA 4-A
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 SAN FRANCISCO, CA 94102-3214

NICHOLAS SHER
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 4007
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

NIKA ROGERS
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PLANNING & POLICY BRANCH
 ROOM 4101
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

NOEL OBIORA
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 5121
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

NOUSHIN KETABI
 CALIF PUBLIC UTILITIES COMMISSION
 INFRASTRUCTURE PLANNING AND PERMITTING B
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

PATRICK L. YOUNG
 CALIF PUBLIC UTILITIES COMMISSION
 INFRASTRUCTURE PLANNING AND PERMITTING B
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

PAUL DOUGLAS
 CALIF PUBLIC UTILITIES COMMISSION
 PROCUREMENT STRATEGY AND OVERSIGHT BRANC
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

PETER SPENCER
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PLANNING & POLICY BRANCH
 ROOM 4104
 505 VAN NESS AVENUE

RADU CIUPAGEA
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PRICING AND CUSTOMER PROGRAM
 ROOM 4104
 505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3214

RAHMON MOMOH
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5206
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

RAVINDER MANGAT
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4102
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT A. BARNETT
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 2208
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT M. POCTA
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

SCOTT LOGAN
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4108
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

SEPIDEH KHOSROWJAH
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5202
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

STEPHANIE GREEN
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
AREA 2-B
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

TERESA HORTINELA

SAN FRANCISCO, CA 94102-3214

RASHID A. RASHID
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4107
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

RICHARD A. MYERS
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT HAGA
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5137
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SCARLETT LIANG-UEJIO
CALIF PUBLIC UTILITIES COMMISSION
DEMAND SIDE PROGRAMS BRANCH
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SEAN WILSON
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5022
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SHERI INOUYE BOLES
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
AREA 2-B
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

STEPHEN C. ROSCOW
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5010
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

THOMAS M. RENAGHAN

CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4102
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

TRACI BONE
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5027
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

TRUMAN L. BURNS
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

VALERIE KAO
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PRICING AND CUSTOMER PROGRAM
ROOM 4104
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

YAKOV LASKO
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4101
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

WILLIAM DIETRICH
CPUC
INFRASTRUCTURE PLANNING BRANCH
505 VAN NESS AVE., AREA 4-A
SAN FRANCISCO, CA 94105-3214

CONSTANCE LENI
CALIFORNIA ENERGY COMMISSION
MS-20
1516 NINTH STREET
SACRAMENTO, CA 95814

MARC S. PRYOR
CALIFORNIA ENERGY COMMISSION
1516 NINTH STREET
SACRAMENTO, CA 95814

MICHAEL JASKE
CALIFORNIA ENERGY COMMISSION
1516 9TH STREET, MS-20
SACRAMENTO, CA 95814

REBECCA TSAI-WEI LEE
CALIF PUBLIC UTILITIES COMMISSION
DRA - ADMINISTRATIVE BRANCH
770 L Street, Suite 1250
Sacramento, CA 95814

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Parties

MATTHEW FREEDMAN
 THE UTILITY REFORM NETWORK
 EMAIL ONLY
 EMAIL ONLY, CA 00000
 FOR: THE UTILITY REFORM NETWORK

GLORIA M. ING
 SENIOR ATTORNEY
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE
 ROSEMEAD, CA 91770
 FOR: SOUTHERN CALIFORNIA EDISON COMPANY

ALVIN S. PAK
 ATTORNEY AT LAW
 SEMPRA ENERGY
 101 ASH STREET, HQ12C
 SAN DIEGO, CA 92101-3017
 FOR: SAN DIEGO GAS & ELECTRIC COMPANY

DONALD H. KORN
 DHK ASSOCIATES
 355 N SAN ANTONIO ROAD
 LOS ALTOS, CA 94022
 FOR: DHK ASSOCIATES

RASHID A. RASHID
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 4107
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214
 FOR: DRA - DIVISION OF RATEPAYER
 ADVOCATES

CRAIG M. BUCHSBAUM
 LAW DEPARTMENT
 PACIFIC GAS AND ELECTRIC COMPANY
 PO BOX 7442 / 77 BEALE STREET
 SAN FRANCISCO, CA 94105
 FOR: PACIFIC GAS AND ELECTRIC COMPANY

ANN L. TROWBRIDGE
 DAY CARTER & MURPHY LLP
 3620 AMERICAN RIVER DRIVE, SUITE 205
 SACRAMENTO, CA 95864

SCOTT L. FIELDER
 ATTORNEY AT LAW
 FIELDER, FIELDER & FIELDER
 419 SPRING STREET, SUITE A

FOR: MERCED IRRIGATION DISTRICT

NEVADA CITY, CA 95959

FOR: FIELDER, FIELDER & FIELDER

Information Only

CASSANDRA SWEET
DOW JONES NEWSWIRES
EMAIL ONLY
EMAIL ONLY, CA 00000

DONALD E. RAGSDALE
EMAIL ONLY
EMAIL ONLY, CA 00000

ELIZABETH HAVENS
BUSARA ADVISORS
EMAIL ONLY
EMAIL ONLY, NY 00000

JOE SCHLATER
BUSARA ADVISORS
EMAIL ONLY
EMAIL ONLY, NY 00000

JUAN D. ESPINOSA
CABRERA CAPITAL MARKETS, LLC
EMAIL ONLY
EMAIL ONLY, NY 00000

MRW & ASSOCIATES, LLC
EMAIL ONLY
EMAIL ONLY, CA 00000

RAMIREZ ASSET MANAGAMENT
EMAIL ONLY
EMAIL ONLY, CA 00000

CLIFFORD SWINT
SENIOR VICE PRESIDENT
BLAYLOCK ROBERT VAN, LLC
EMAIL ONLY
EMAIL ONLY, NY 00000-0000

RON QUIGLEY
MISCHLER FINANCIAL GROUP
ONE STAMFORD LANDING, STE. 111
STAMFORD, CT 06902

LOUIS A. SARNO
RAMIREZ ASSET MANAGEMENT
61 BROADWAY, 29TH FL.
NEW YORK, NY 10006

NIALL J. KENNY
VP
RAMIREZ ASSET MANAGEMENT
61 BROADWAY 29TH FL.
NEW YORK, NY 10006

RAYMOND S. O'CONNOR
MANAGING DIRECTOR
SAMUEL A. RAMIREZ & CO., INC.
61 BROADWAY, SUITE 2924
NEW YORK, NY 10006

SAMUEL A. RAMIREZ JR.
PRESIDENT & CEO
RAMIREZ ASSET MANAGEMENT
61 BROADWAY, 29TH FLOOR
NEW YORK, NY 10006

GREG PARSONS
PRESIDENT
UCM PARTNERS
52 BVANDERBILT AVNUE, SUITE 401
NEW YORK, NY 10017

THOMAS B. MANDEL
SENIOR MANAGING DIRECTOR
UCM PARTNERS
52 VANDERBILT AVENUE, SUITE 401
NEW YORK, NY 10017

DAIL ST CLAIRE
WILLIAMS CAPITAL MANAGEMENT, LLC
570 SEVENTH AVENUE, SUITE 504
NEW YORK, NY 10018

DAIL ST. CLAIRE
WILLIAMS CAPITAL MANAGEMENT TRUST

MONIKA MANTILLA
ALTURA CAPITAL

570 SEVENTH AVENUE, STE. 504
NEW YORK, NY 10018

115 EAST 57 ST., 11TH FLOOR
NEW YORK, NY 10022

CLIFFORD C. SWINT
BLAYLOCK & COMPANY
600 LEXINGTON AVE., STE 300
NEW YORK, NY 10022-7637

DONALD L. BAGLEY
WELLS FARGO ADVISORS, LLC
2415 EAST CAMELBACK RD., STE. 100
PHOENIX, AZ 85016

BETTE SMITH-MILNE
FIRST-CHOICE DISTRIBUTORS
11835 W. OLYMPIC BOULEVARD, SUITE 425E
LOS ANGELES, CA 90064

JERRY J. RUIZ
ALVARADOSMITH LLC
633 W. FIFTH STREET, SUITE 1100
LOS ANGELES, CA 90071

JANICE BRYANT HOWROYD
ACT 1 GROUP
1999 W. 190TH STREET
TORRANCE, CA 90504

KEN LANDAU
ACT 1 GROUP
1999 W. 190TH STREET
TORRANCE, CA 90504

GORDON M. DE LANG
SOUTHERN CALIFORNIA COMMERCIAL BANKING
135 NORTH LOS ROBLES AVE, SUITE 100
PASADENA, CA 91101

ANGELICA MORALES
ATTORNEY
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE / PO BOX 800
ROSEMEAD, CA 91770

CASE ADMINISTRATION
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE / PO BOX 800
ROSEMEAD, CA 91770

PAUL HUNT
SOUTHERN CALIFORNIA EDISON COMPANY
PO BOX 800
2244 WALNUT GROVE AVENUE
ROSEMEAD, CA 91770

RAQUEL IPPOLITI
SOUTHERN CALIFORNIA EDISON COMPANY
CASE ADMINISTRATION - LAW DEPARTMENT
2244 WALNUT GROVE AVE.
ROSEMEAD, CA 91770

LAURA DEMARCO
PO BOX 2828
DEL MAR, CA 92014

JOE REID
VP - BUSINESS DEVELOPMENT
LM CAPITAL GROUP
401 B STREET, SUITE 950
SAN DIEGO, CA 92101

JAMES F. WALSH
ATTORNEY AT LAW
SAN DIEGO GAS & ELECTRIC COMPANY
PO BOX 1831, 101 ASH STREET
SAN DIEGO, CA 92101-3017

MORGAN LEE
U-T SAN DIEGO
350 CAMINO DE LA REINA
SAN DIEGO, CA 92108

JANAR JOSEPH WASITO
MANAGING PARTNER
MAGIS CAPITAL
9990 MESA RIM ROAD, SUITE 240
SAN DIEGO, CA 92121

JANAR JOSEPH WASITO
MAGIS CAPITAL
9990 MESA RIM ROAD, STE. 240
SAN DIEGO, CA 92121

WENDY KEILANI
REGULATORY CASE MGR.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

LINDA WRAZEN
 REGULATORY CASE ADMINISTRATOR
 SAN DIEGO GAS & ELECTRIC COMPANY
 8330 CENTURY PARK COURT, CP32D
 SAN DIEGO, CA 92123-1530

CENTRAL FILES
 SDG&E AND SOCALGAS
 8330 CENTURY PARK COURT, CP31-E
 SAN DIEGO, CA 92123-1550

HAL CARDEN
 PACIFIC GAS AND ELECTRIC COMPANY
 PO BOX 56
 AVILA BEACH, CA 93424

EDMUND VIRAY
 WULFF HANSEN & CO.
 351 CALIFORNIA STREET, STE., 1000
 SAN FRANCISCO, CA 94104

JAMES CONOR DOYLE
 PACIFIC GAS & ELECTRIC COMPANY
 77 BEALE STREET, B10B / PO BOX 77000
 SAN FRANCISCO, CA 94104

LEONARD BERRY
 BACKSTROM MCCARLEY BERRY & CO., LLC
 115 SANSOME STREET, MEZZANINE A
 SAN FRANCISCO, CA 94104

NINA SUETAKE
 THE UTILITY REFORM NETWORK
 115 SANSOME STREET, SUITE 900
 SAN FRANCISCO, CA 94104

BONNIE W. TAM
 PACIFIC GAS AND ELECTRIC COMPANY
 77 BEALE STREET, MC B10A, PO BOX 770000
 SAN FRANCISCO, CA 94105

HAUSMANN BANET
 595 MARKET STREET, SUITE 2170
 SAN FRANCISCO, CA 94105

JOHNITA MIZELLE
 PROGRESS INVESTMENT MANAGEMENT CO. LLC
 33 NEW MONTGOMERY ST. 19TH FLOOR
 SAN FRANCISCO, CA 94105

THURMAN B. WHITE, JR.
 PROGRESS INVESTMENT MANAGEMENT CO, LLC
 33 NEW MONTGOMERY STREET, 19TH FLOOR
 SAN FRANCISCO, CA 94105

ANTOINETTE CHANDLER
 MORGAN STANLEY
 101 CALIFORNIA STREET, 7TH FLOOR
 SAN FRANCISCO, CA 94111

HILARY CORRIGAN
 CALIFORNIA ENERGY MARKETS
 425 DIVISADERO ST. SUITE 303
 SAN FRANCISCO, CA 94117-2242

CHRISTOPHER J. WARNER
 ATTORNEY
 PACIFIC GAS AND ELECTRIC COMPANY
 77 BEALE STREET / PO BOX 7442
 SAN FRANCISCO, CA 94120

CASE ADMINISTRATION
 PACIFIC GAS AND ELECTRIC COMPANY
 77 BEALE STREET, MC B9A
 SAN FRANCISCO, CA 94177

KATHERINE DONNELLY
 CASE ADMINISTRATOR
 PACIFIC GAS & ELECTRIC COMPANY
 PO BOX 770000, MC B9A
 SAN FRANCISCO, CA 94177

LINDSEY HOW-DOWNING
 LAW OFFICES OF LINDSEY HOW-DOWNING
 3020 EL CERRITO PLAZA, NO. 175
 EL CERRITO, CA 94530
 FOR: PACIFIC GAS & ELECTRIC COMPANY

S. JULIO FRIEDMANN
 ENERGY & ENVIRONMENTAL SECURITY
 PO BOX 808 L-184
 LIVERMORE, CA 94551

JAMES ADAMS
 9394 MIRA DEL RIO DRIVE

RALPH R. NEVIS
 DAY CARTER & MURPHY LLP

SACRAMENTO, CA 95827

3620 AMERICAN RIVER DR., SUITE 205
SACRAMENTO, CA 95864

State Service

BERNARD AYANRUOH
CALIF PUBLIC UTILITIES COMMISSION
UTILITY AUDIT, FINANCE & COMPLIANCE BRAN
AREA 3-C
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

BISHU CHATTERJEE
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5303
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

CLAYTON K. TANG
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DONALD J. LAFRENZ
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ERIC GREENE
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MELANIE DARLING
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5041
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

RAHMON MOMOH
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5206
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT M. POCTA
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

THOMAS M. RENAGHAN
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

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Parties

DANIEL W. DOUGLASS
DOUGLASS & LIDDELL
EMAIL ONLY
EMAIL ONLY, CA 00000
FOR: WESTERN POWER TRADING FORUM

JOHN W. LESLIE, ESQ.
MCKENNA LONG & ALDRIDGE LLP
EMAIL ONLY
EMAIL ONLY, CA 00000
FOR: EXXON MOBIL CORPORATON

STEPHANIE CHEN
ATTORNEY AT LAW
THE GREENLINING INSTITUTE
EMAIL ONLY
EMAIL ONLY, CA 00000
FOR: THE GREENLINING INSTITUTE

RICK D. CHAMBERLAIN
ATTORNEY
BEHRENS, WHEELER & CHAMBERLAIN
6 N.E. 63RD STREET, SUITE 400
OKLAHOMA CITY, OK 73105
FOR: WAL-MART STORES, INC. AND SAM'S
WEST, INC.

NORMAN A. PEDERSEN
ATTORNEY
HANNA AND MORTON LLP
444 SOUTH FLOWER ST. SUITE 1500
LOS ANGELES, CA 90071-2916
FOR: SOUTHERN CALIFORNIA GENERATION
COALITION

FRANK A. MCNULTY
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE. / PO BOX 800
ROSEMEAD, CA 91770
FOR: SOUTHERN CALIFORNIA EDISON COMPANY

JAMES F. WALSH
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ12B
SAN DIEGO, CA 92101
FOR: SAN DIEGO GAS & ELECTRIC COMPANY

JOHN A. PACHECO
ATTORNEY
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ12B
SAN DIEGO, CA 92101-3017

FOR: SAN DIEGO GAS & ELECTRIC

CARL WOOD
AFL-CIO, NATL REGULATORY AFFAIRS DIR.
UTILITY WORKERS UNION OF AMERICA
10103 LIVE OAK AVENUE
CHERRY VALLEY, CA 92223
FOR: UTILITY WORKERS UNION OF AMERICA

ROCHELLE BECKER
EXECUTIVE DIRECTOR
ALLIANCE FOR NUCLEAR RESPONSIBILITY
PO BOX 1328
SAN LUIS OBISPO, CA 93406
FOR: ALLIANCE FOR NUCLEAR RESPONSIBILITY

KATHLEEN M. BELLOMO
ATTORNEY AT LAW
KATHLEEN MALONEY BELLOMO
PO BOX 217
LEE VINING, CA 93541
FOR: EASTERN SIERRA RATEPAYER
ASSOCIATION

RACHAEL E. KOSS
ADAMS BROADWELL JOSEPH & CARDOZO
601 GATEWAY BOULEVARD, SUITE 1000
SOUTH SAN FRANCISCO, CA 94080
FOR: COALITION OF CALIFORNIA UTILITY
EMPLOYEES (CUE)

LAURA J. ROSEN
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5032
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

ROBERT FINKELSTEIN
GENERAL COUNSEL
THE UTILITY REFORM NETWORK
115 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94104
FOR: TURN

THOMAS LONG
THE UTILITY REFORM NETWORK
115 SANSOME ST., STE. 900
SAN FRANCISCO, CA 94104
FOR: THE UTILITY REFORM NETWORK

NORA SHERIFF
ALCANTAR & KAHL
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94105
FOR: ENERGY PRODUCERS & USERS COALITION

STEVEN W. FRANK
ATTORNEY
PACIFIC GAS AND ELECTRIC CO
77 BEALE STREET, B30A
SAN FRANCISCO, CA 94105
FOR: PACIFIC GAS AND ELECTRIC COMPANY

EDWARD G. POOLE
ATTORNEY
ANDERSON & POOLE
601 CALIFORNIA STREET, SUITE 1300
SAN FRANCISCO, CA 94108-2818
FOR: WESTERN MANUFACTURED HOUSING
COMMUNITIES ASSOCIATION

BRIAN T. CRAGG
GOODIN, MACBRIDE, SQUERI, DAY & LAMPREY
505 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94111
FOR: INDEPENDENT ENERGY PRODUCERS
ASSOCIATION

DAVID L. HUARD
ATTORNEY AT LAW
MANATT, PHELPS & PHILLIPS, LLP
ONE EMBARCADERO CENTER, 30TH FLOOR
SAN FRANCISCO, CA 94111
FOR: COUNTY OF LOS ANGELES

HOWARD V. GOLUB
NIXON PEABODY, LLP
1 EMBARCADERO CENTER, STE. 1800
SAN FRANCISCO, CA 94111
FOR: CITY OF LONG BEACH, CALIFORNIA

SUMA PEESAPATI
EARTHJUSTICE
50 CALIFORNIA ST., STE. 500
SAN FRANCISCO, CA 94111
FOR: SIERRA CLUB

ROBERT GNAIZDA
OF COUNSEL

DAVID J. BYERS, ESQ.
ATTORNEY AT LAW

200 29TH STREET, NO. 1
 SAN FRANCISCO, CA 94131
 FOR: NATIONAL ASIAN AMERICAN
 COALITION/LATINO BUSINESS CHAMBER OF
 GREATER LOS ANGELES/BLACK ECONOMIC
 COUNCIL

BYERS / RICHARDSON
 259 W. 3RD AVENUE
 SAN MATEO, CA 94402
 FOR: CALIFORNIA CITY-COUNTY STREET
 LIGHT ASSOCIATION "CAL-SLA"

MELISSA W. KASNITZ
 CENTER FOR ACCESSIBLE TECHNOLOGY
 3075 ADELIN STREET, SUITE 220
 BERKELEY, CA 94703
 FOR: DISABILITY RIGHTS ADVOCATES

JAMES WEIL
 DIRECTOR
 AGLET CONSUMER ALLIANCE
 PO BOX 866
 NOVATO, CA 94948
 FOR: AGLET CONSUMER ALLIANCE

KELLY M. FOLEY
 ATTORNEY
 THE VOTE SOLAR INITIATIVE
 2089 TRACY COURT
 FOLSOM, CA 95630
 FOR: THE VOTE SOLAR INITIATIVE

KAREN NORENE MILLS
 ASSOC. COUNSEL
 CALIFORNIA FARM BUREAU FEDERATION
 2300 RIVER PLAZA DRIVE
 SACRAMENTO, CA 95833
 FOR: CALIFORNIA FARM BUREAU FEDERATION

ANN TROWBRIDGE
 ATTORNEY AT LAW
 DAY CARTER MURPHY LLC
 3620 AMERICAN RIVER DRIVE, SUITE 205
 SACRAMENTO, CA 95864
 FOR: AGRICULTURAL ENERGY CONSUMER ASSOC.

Information Only

ERIC SELMON
 JEMZAR CORP.
 EMAIL ONLY
 EMAIL ONLY, IS 000 000
 ISRAEL

BARBARA R. BARKOVICH
 BARKOVICH & YAP, INC.
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CLAY FABER
 SEMPRA UTILITIES
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CLEO ZAGREAN
 MACQUARIE CAPITAL (USA)
 EMAIL ONLY
 EMAIL ONLY, NY 00000

FRED LYN
 CITY OF RANCHO CUCAMONGA
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JESSIE BAIRD
 EARTHJUSTICE
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JOANIE YUEN
 CASE COORDINATOR
 PACIFIC GAS & ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

LAUREN DUKE
 DEUTSCHE BANK SECURITIES INC.
 EMAIL ONLY
 EMAIL ONLY, NY 00000

MINCI HAN
 PACIFIC GAS & ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

NAAZ KHUMAWALA
 MERRILL LYNCH, PIERCE, FENNER & SMITH
 EMAIL ONLY
 EMAIL ONLY, TX 00000

PAUL PATTERSON
 GLENROCK ASSOCIATES LLC
 EMAIL ONLY
 EMAIL ONLY, NY 00000

SCOTT BLAISING
 ATTORNEY
 BRAUN BLAISING MCLAUGHLIN, P.C.
 EMAIL ONLY
 EMAIL ONLY, CA 00000

SHELLY SHARP
 PACIFIC GAS & ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

STEFANIE WARREN
 LUCE FORWARD HAMILTON & SCRIPPS LLP
 EMAIL ONLY
 EMAIL ONLY, CA 00000

TOM ADAMS
 EMAIL ONLY
 EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

ALISON LECHOWICZ
 BARTLE WELLS ASSOCIATES
 EMAIL ONLY
 EMAIL ONLY, CA 00000-0000

SCOTT SENCHAK
 DECADE CAPITAL
 EMAIL ONLY
 EMAIL ONLY, NY 00000-0000

STEVEN KELLY
 POLICY DIR.
 INDEPENDENT ENERGY PRODUCERS ASSN
 EMAIL ONLY
 EMAIL ONLY, CA 00000-0000

ANJANI VEDULA
 DEUTSCHE BANK
 60 WALL STREET
 NEW YORK, NY 10005

JONATHAN ARNOLD
 DEUTSCHE BANK
 60 WALL STREET
 NEW YORK, NY 10005

ELLEN NGAI
 RBC CAPITAL MARKETS
 111 WORTH ST., APT. 18K
 NEW YORK, NY 10013

KEVIN FALLON
 SIR CAPITAL MANAGEMENT
 620 EIGHTH AVENUE, 22ND FLOOR
 NEW YORK, NY 10018

EDWARD HEYN
 POINTSTATE CAPITAL
 40 WEST 57TH STREET, 25TH FL.
 NEW YORK, NY 10019

GREGG ORRILL
 DIRECTOR, EQUITY RESEARCH
 BARCLAYS CAPITAL
 745 7TH AVENUE
 NEW YORK, NY 10019

MICHAEL GOLDENBERG
 LUMINUS MANAGEMENT
 1700 BROADWAY, 38TH FLOOR
 NEW YORK, NY 10019

JAMES J. HECKLER
 LEVIN CAPITAL STRATEGIES
 595 MADISON AVENUE
 NEW YORK, NY 10022

KIT KONOLIGE
 BGC FINANCIAL L.P.
 199 WATER STREET, 23RD FL.
 NEW YORK, NY 10038

UTHMAN AROGUNDADE
 CATAPULT CAPITAL
 666 FIFTH AVENUE, 9TH FL.
 NEW YORK, NY 10103

MARC C. JOHNSON
 LAW
 EXXON MOBIL GAS & POWER MRKTING CO.
 800 BELL STREET, NO. 3497-N
 HOUSTON, TX 77002

JOHNNY J. PONG
 SOUTHERN CALIFORNIA GAS COMPANY
 555 W. 5TH ST. GT14E7, SUITE 1400
 LOS ANGELES, CA 90013-1034
 FOR: SAN DIEGO GAS & ELECTRIC

JORGE CORRALEJO
 CHAIRMAN / PRESIDENT
 LAT. BUS. CHAMBER OF GREATER L.A.
 634 S. SPRING STREET, STE 600
 LOS ANGELES, CA 90014

HOWARD CHOY
 DIR. - OFFICE OF SUSTAINABILITY
 COUNTY OF LOS ANGELES
 1100 NORTH EASTERN AVENUE, ROOM 300
 LOS ANGELES, CA 90063

HENRY / DOROTHY COLLINS
 3345 VIRGINIA STREET
 LYNWOOD, CA 90262-0482

GREGORY KLATT
 DOUGLASS & LIDDELL
 411 E. HUNTINGTON DR., STE. 107-356
 ARCADIA, CA 91006

JOANNE GENIS
 CITIZENS FOR ALTERNATE ROUTING OF ELECT
 3766 GARDEN COURT
 CHINO HILLS, CA 91709

CASE ADMINISTRATION
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE./ PO BOX 800
 ROSEMEAD, CA 91770

KRIS G. VYAS
 ATTORNEY
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE./PO BOX 800
 ROSEMEAD, CA 91770

ROSS BOOMER
 EDISON INTERNATIONAL
 2244 WALNUT GROVE AVE.
 ROSEMEAD, CA 91770

RUSSELL WORDEN
 DIRECTOR
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE./PO BOX 800
 ROSEMEAD, CA 91770

KEITH MELVILLE
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET, HQ-12B
 SAN DIEGO, CA 92101

LAURA EARL
 SR. COUNSEL - REGULATORY
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET
 SAN DIEGO, CA 92101

DONALD C. LIDDELL
 COUNSEL
 DOUGLASS & LIDDELL
 2928 2ND AVENUE
 SAN DIEGO, CA 92103

ONELL SOTO
 SAN DIEGO UNION-TRIBUNE
 PO BOX 120191
 SAN DIEGO, CA 92112-0191

MARCIE A. MILNER
 SHELL ENERGY NORTH AMERICA (US), L.P.
 4445 EASTGATE MALL, STE. 100
 SAN DIEGO, CA 92121

PETE GIRARD
 SAN DIEGO GAS & ELECTRIC
 8330 CENTURY PARK CT., STE. 32E
 SAN DIEGO, CA 92123

DANIEL DOMINGUEZ

JOAN RENEHAN

UTILITY WORKERS UNION OF AMERICA LOC 246 913 CROWN AVENUE
10355 LOS ALAMITOS BLVD. SANTA BARBARA, CA 93111
LOS ALAMITOS, CA 92673

EILEEN ANTHONY
410 DOGWOOD DRIVE
BUELLTON, CA 93427

SUE MARA
PRINCIPAL
RTO ADVISORS, LLC
164 SPRINGDALE WAY
REDWOOD CITY, CA 94062

FAITH BAUTISTA
PRESIDENT & CEO
NATIONAL ASIAN AMERICAN COALITION
1758 EL CAMINO REAL
SAN BRUNO, CA 94066

SHALINI SWAROOP
SR. STAFF ATTORNEY
NATIONAL ASIAN AMERICAN COALITION
1758 EL CAMINO REAL
SAN BRUNO, CA 94066

MARC D. JOSEPH
ADAMS BROADWELL JOSEPH & CARDOZO
601 GATEWAY BLVD., STE. 1000
SOUTH SAN FRANCISCO, CA 94080-7037

JANET LIU
CASE COORDINATOR
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, MC B9A
SAN FRANCISCO, CA 94105

AARON LEWIS
1472 FILBERT ST., APT. 408
SAN FRANCISCO, CA 94109-1629

JACK STODDARD
MANATT PHELPS & PHILLIPS, LLP
ONE EMBARCADERO CENTER, 30TH FL.
SAN FRANCISCO, CA 94111

PHYLLIS A. MARSHALL
ATTORNEY
MANATT, PHELPS & PHILLIPS, LLP
ONE EMBARCADERO CENTER, 30TH FL
SAN FRANCISCO, CA 94111
FOR: THE CALIFORNIA BLACK CHAMBER OF
COMMERCE

RANDY KEEN
MANATT, PHELPS & PHILLIPS, LLP
ONE EMBARCADERO CENTER, 30TH FLOOR
SAN FRANCISCO, CA 94111
FOR: COUNTY OF LOS ANGELES; THE
CALIFORNIA BLACK CHAMBER OF COMMERCE

TARA KAUSHIK
ATTORNEY
MANATT, PHELPS & PHILLIPS, LLP
ONE EMBARCADERO CENTER, 30TH FLOOR
SAN FRANCISCO, CA 94111
FOR: COUNTY OF LOS ANGELES; THE
CALIFORNIA BLACK CHAMBER OF COMMERCE.

CALIFORNIA ENERGY MARKETS
425 DIVISADERO ST STE 303
SAN FRANCISCO, CA 94117-2242

CASE COORDINATION
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 770000; MC B9A
SAN FRANCISCO, CA 94177

S. JULIO FRIEDMANN
ENERGY & ENVIRONMENTAL SECURITY
PO BOX 808 L-184
LIVERMORE, CA 94551

TRACY PORTER
PREMIERE SOLUTIONS, LLC
4695 CHABOT DRIVE, STE. 200
PLEASANTON, CA 94588

LEN CANTY
CHAIRMAN
BLACK ECONOMIC COUNCIL
484 LAKE PARK AVE., SUITE 338
OAKLAND, CA 94610

DAVID MARCUS
PO BOX 1287
BERKELEY, CA 94701

REED SCHMIDT
BARTLE WELLS ASSOCIATES
1889 ALCATRAZ AVENUE
BERKELEY, CA 94703-2714

GARRICK JONES
JBS ENERGY
311 D STREET
WEST SACRAMENTO, CA 95605

RICHARD MCCANN
ASPEN ENVIRONMENTAL GROUP
2655 PORTAGE BAY AVE E, SUITE 3
DAVIS, CA 95616

KEVIN WOODRUFF
WOODRUFF EXPERT SERVICES
1100 K STREET, SUITE 204
SACRAMENTO, CA 95814

RONALD LIEBERT
ATTORNEY AT LAW
ELLISON SCHNEIDER & HARRIS LLP
2600 CAPITOL AVENUE, STE. 400
SACRAMENTO, CA 95816

LYNN M. HAUG
ELLISON, SCHNEIDER & HARRIS, L.L.P.
2600 CAPITOL AVENUE, SUITE 400
SACRAMENTO, CA 95816-5931

DONALD W. SCHOENBECK
RCS, INC.
900 WASHINGTON STREET, SUITE 780
VANCOUVER, WA 98660

State Service

ROLAND ESQUIVIAS
CPUC
EMAIL ONLY
EMAIL ONLY, CA 00000

BISHU CHATTERJEE
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5303
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

CHRISTOPHER R VILLARREAL
CALIF PUBLIC UTILITIES COMMISSION
POLICY & PLANNING DIVISION
ROOM 5119
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

CLAYTON K. TANG
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DONALD J. LAFRENTZ
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DONNA-FAY BOWER
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ERIC GREENE
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

FELIX ROBLES
CALIF PUBLIC UTILITIES COMMISSION
BROADBAND, POLICY & ANALYSIS BRANCH
AREA 3-E
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MELANIE DARLING
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5041
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

RAHMON MOMOH
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5206
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT M. POCTA
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SHERI INOUYE BOLES
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
AREA 2-B
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

TRACI BONE
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5027
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

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Parties

JOHN W. LESLIE, ESQ.
MCKENNA LONG & ALDRIDGE LLP
EMAIL ONLY
EMAIL ONLY, CA 00000
FOR: SHELL ENERGY NORTH AMERICA

STEPHANIE CHEN
ATTORNEY AT LAW
THE GREENLINING INSTITUTE
EMAIL ONLY
EMAIL ONLY, CA 00000
FOR: THE GREENLINING INSTITUTE

DISABILITY RIGHTS ADVOCATES
EMAIL ONLY
EMAIL ONLY, CA 00000
FOR: DISABILITY RIGHTS ADVOCATES

RICK D. CHAMBERLAIN
ATTORNEY
BEHRENS, WHEELER & CHAMBERLAIN
6 N.E. 63RD STREET, SUITE 400
OKLAHOMA CITY, OK 73105
FOR: WAL-MART STORES, INC. AND SAM'S
WEST, INC.

RONALD VAN DER LEEDEN
DIR.-GENERAL RATE CASE & REVENUE REQ.
SAN DIEGO GAS & ELECTRIC COMPANY
555 WEST 5TH STREET, GT15C2
LOS ANGELES, CA 90013-1011
FOR: SAN DEIGO GAS & ELECTRIC COMPANY

JORGE CORRALEJO
CHAIRMAN / PRESIDENT
LAT. BUS. CHAMBER OF GREATER L.A.
634 S. SPRING STREET, STE 600
LOS ANGELES, CA 90014
FOR: LATINO BUSINESS CHAMBER OF GREATER
L.A.

DAVID J. GILMORE
SOUTHERN CALIFORNIA GAS COMPANY
555 WEST FIFTH STREET, GT-14E7
LOS ANGELES, CA 90071

NORMAN A. PEDERSEN
ATTORNEY AT LAW
HANNA AND MORTON, LLP
444 SOUTH FLOWER STREET, NO. 1500

FOR: SDG&E/SOCAL GAS

LOS ANGELES, CA 90071-2916
FOR: SOUTHERN CALIFORNIA GENERATION
COALITION

DANIEL W. DOUGLASS
ATTORNEY
DOUGLASS & LIDDELL
21700 OXNARD ST., STE. 1030
WOODLAND HILLS, CA 91367
FOR: DIRECT ACCESS CUSTOMER COALITION

FRANCIS MCNULTY
ATTORNEY AT LAW
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE
ROSEMEAD, CA 91770
FOR: SCE

DIANE CONKLIN
SPOKESPERSON
MUSSEY GRADE ROAD ALLIANCE
PO BOX 683
RAMONA, CA 92065
FOR: MUSSEY GRADE ROAD ALLIANCE

KEITH MELVILLE
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ-12B
SAN DIEGO, CA 92101
FOR: SAN DIEGO GAS & ELECTRIC/SOCAL GAS

JOHN A. PACHECO
ATTORNEY
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ12B
SAN DIEGO, CA 92101-3017
FOR: SAN DIEGO GAS & ELECTRIC

DAVID A. PEPPER, ESQ.
UTILITY CONSUMERS ACTION NETWORK
3405 KENYON STREET, STE. 401
SAN DIEGO, CA 92110
FOR: UCAN

EVELYN KAHL
ALCANTAR & KAHL, LLP
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94015
FOR: CLEAN ENERGY FUELS CORP.

FAITH BAUTISTA
PRESIDENT
NATIONAL ASIAN AMERICAN COALITION
1758 EL CAMINO REAL
SAN BRUNO, CA 94066
FOR: NATIONAL ASIAN AMERICAN COALITION

RACHAEL E. KOSS
ADAMS BROADWELL JOSEPH & CARDOZO
601 GATEWAY BOULEVARD, SUITE 1000
SOUTH SAN FRANCISCO, CA 94080
FOR: COALITION OF CALIFORNIA UTILITY
EMPLOYEES

JONATHAN BROMSON
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4107
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

NICHOLAS SHER
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4007
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

NORMAN J. FURUTA
FEDERAL EXECUTIVE AGENCIES
1455 MARKET ST., SUITE 1744
SAN FRANCISCO, CA 94103-1399
FOR: FEDERAL EXECUTIVE AGENCIES

NINA SUETAKE
THE UTILITY REFORM NETWORK
115 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94104
FOR: THE UTILITY REFORM NETWORK

SEEMA SRINIVASAN
ALCANTAR & KAHL LLP
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94105
FOR: INDICATED PRODUCERS

STEVEN W. FRANK
 ATTORNEY
 PACIFIC GAS AND ELECTRIC CO
 77 BEALE STREET, B30A
 SAN FRANCISCO, CA 94105
 FOR: PACIFIC GAS AND ELECTRIC COMPANY

DAVID J. BYERS, ESQ.
 ATTORNEY AT LAW
 BYERS / RICHARDSON
 259 W. 3RD AVENUE
 SAN MATEO, CA 94402
 FOR: CALIFORNIA CITY-COUNTY STREET
 LIGHT ASSOCIATION "CAL-SLA"

LEN CANTY
 CHAIRMAN
 BLACK ECONOMIC COUNCIL
 484 LAKE PARK AVE., SUITE 338
 OAKLAND, CA 94610
 FOR: BLACK ECONOMIC COUNCIL

MELISSA W. KASNITZ
 CENTER FOR ACCESSIBLE TECHNOLOGY
 3075 ADELIN STREET, STE. 220
 BERKELEY, CA 94703
 FOR: CENTER FOR ACCESSIBLE TECHNOLOGY

JAMES WEIL
 DIRECTOR
 AGLET CONSUMER ALLIANCE
 PO BOX 866
 NOVATO, CA 94948
 FOR: AGLET CONSUMER ALLIANCE

WILLIAM JULIAN II
 UTILITY WORKERS UNION OF AMERICA
 43556 ALMOND LANE
 DAVIS, CA 95618
 FOR: UTILITY WORKERS UNION OF AMERICA

KAREN NORENE MILLS
 ASSOC. COUNSEL
 CALIFORNIA FARM BUREAU FEDERATION
 2300 RIVER PLAZA DRIVE
 SACRAMENTO, CA 95833
 FOR: CALIFORNIA FARM BUREAU FEDERATION

Information Only

CARRIE A. DOWNEY
 LAW OFFICES OF CARRIE ANNE DOWNEY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CATHIE ALLEN
 REGULATORY MGR.
 PACIFICORP
 EMAIL ONLY
 EMAIL ONLY, OR 00000

CLAY FABER
 SEMPRA UTILITIES
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JANET LIU
 PACIFIC GAS & ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JESSICA YIP
 ONGRID SOLAR
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JOANIE YUEN
 CASE COORDINATOR
 PACIFIC GAS & ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JOSEPH W. MITCHELL, PH. D.
 M-BAR TECHNOLOGIES AND CONSULTING, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

NAAZ KHUMAWALA
 MERRILL LYNCH, PIERCE, FENNER & SMITH
 EMAIL ONLY
 EMAIL ONLY, TX 00000

NORA SHERIFF
 ALCANTAR & KAHL
 EMAIL ONLY
 EMAIL ONLY, CA 00000

PAUL PATTERSON
 GLENROCK ASSOCIATES LLC
 EMAIL ONLY
 EMAIL ONLY, NY 00000

RAJEEV LALWANI
 MORGAN STANLEY
 EMAIL ONLY
 EMAIL ONLY, NY 00000

RICHARD H. SCHULTE
 EMAIL ONLY
 EMAIL ONLY, CA 00000

ROSANN GALLIEN
 DEPUTYT GENERAL COUNSEL
 SAN DIEGO COUNTY WATER AUTHORITY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DAVIS WRIGHT TREMAINE, LLP
 EMAIL ONLY
 EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

PACIFIC GAS & ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

ALISON LECHOWICZ
 BARTLE WELLS ASSOCIATES
 EMAIL ONLY
 EMAIL ONLY, CA 00000-0000

JONATHAN ARNOLD
 DEUTSCHE BANK
 60 WALL STREET
 NEW YORK, NY 10005

CLEO ZAGREAN
 MACQUARIE CAPITAL (USA)
 125 W 55TH STREET
 NEW YORK, NY 10019

EDWARD HEYN
 POINTSTATE CAPITAL
 40 WEST 57TH STREET, 25TH FL.
 NEW YORK, NY 10019

MICHAEL GOLDENBERG
 LUMINUS MANAGEMENT
 1700 BROADWAY, 38TH FLOOR
 NEW YORK, NY 10019

JAMES J. HECKLER
 LEVIN CAPITAL STRATEGIES
 595 MADISON AVENUE
 NEW YORK, NY 10022

STEPHEN BYRD
 MORGAN STANLEY
 1585 BROADWAY, 38TH FLOOR
 NEW YORK, NY 10036

KHOJASTEH DAVOODI
 NAVY UTILITY RATES AND STUDIES OFFICE
 DEPARTMENT OF THE NAVY
 1322 PATTERSON AVENUE SE
 WASHINGTON NAVY YARD, DC 20374-5018

MAKDA SOLOMON
 NAVY UTILITY RATES AND STUDIES OFFICE
 1322 PATTERSON AVENUE SE - BLDG. 33
 WASHINGTON, DC 20374-5018

RALPH E. DENNIS
 DENNIS CONSULTING
 2805 BITTERSWEET LANE
 LA GRANGE, KY 40031

RALPH SMITH
 LARKIN & ASSOCIATES
 15728 FARMINGTON ROAD
 LIVONIA, MI 48154

DANIEL J. BRINK
 COUNSEL
 EXXON MOBIL CORP.
 800 BELL ST., RM. 3497-0
 HOUSTON, TX 77002

KIRBY BOSLEY
JP MORGAN VENTURES ENERGY CORP.
700 LOUISIANA ST. STE 1000, 10TH FLR
HOUSTON, TX 77002

PAUL GENDRON
JP MORGAN VENTURES ENERGY CORP.
700 LOUISIANA STREET SUITE 1000
HOUSTON, TX 77002

PAUL TRAMONTE
JP MORGAN VENTURES ENERGY CORP.
700 LOUISIANA ST., STE 1000, 10TH FLR
HOUSTON, TX 77002

RANDY E. PARKER
EXXON MOBIL CORPORATION
800 BELL STREET, CORP-EMB- 3505CC
HOUSTON, TX 77002

ALANA CHAVEZ-LANGDON
ECOTALITY, INC.
80 E RIO SALADO PKWY, STE. 710
TEMPE, AZ 85281-9110

ROBERT L. PETTINATO
LOS ANGELES DEPT. OF WATER & POWER
111 NORTH HOPE STREET, RM. 1150
LOS ANGELES, CA 90012

RASHA PRINCE
SAN DIEGO GAS & ELECTRIC COMPANY
555 WEST 5TH STREET, GT14D6
LOS ANGELES, CA 90013

JOHNNY PONG
SOUTHERN CALIFORNIA GAS / SDG&E COMPANY
555 WEST FIFTH STREET NO. 1400, GT14E7
LOS ANGELES, CA 90013-1011

ANDREW STEINBERG
SOUTHERN CALIFORNIA GAS CO.
555 W. 5TH STREET, GT19A7
LOS ANGELES, CA 90013-1034

TOM ROTH
ROTH ENERGY COMPANY
545 S. FIGUEROA STREET, SUITE 1235
LOS ANGELES, CA 90071

STEVEN ENDO
PASADENA DEPARTMENT OF WATER & POWER
150 S. LOS ROBLES, SUITE 200
PASADENA, CA 91101

ERIC KLINKNER
PASADENA DEPARTMENT OF WATER AND POWER
150 SOUTH LOS ROBLES AVENUE, SUITE 200
PASADENA, CA 91101-2437

VALERIE PUFFER
GLENDALE WATER & POWER
700 N. BRAND, SUITE 590
GLENDALE, CA 91203

STEVEN G. LINS
CHIEF ASSISTANT GENERAL MANAGER
GLENDALE WATER AND POWER
141 N. GLENDALE AVENUE, LEVEL 4
GLENDALE, CA 91206-4394

BRUNO JEIDER
BURBANK WATER & POWER
164 WEST MAGNOLIA BLVD.
BURBANK, CA 91502

RICHARD J. MORILLO
PO BOX 6459
BURBANK, CA 91510-6459

CASE ADMINISTRATION
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE., PO BOX 800
ROSEMEAD, CA 91770

LAURA EARL
SR. COUNSEL - REGULATORY
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET
SAN DIEGO, CA 92101

MARIA C. SEVERSON
COUNSEL
AGUIRRE MORRIS & SEVERSON
444 W. C STREET, SUITE 210
SAN DIEGO, CA 92101

STEVEN C. NELSON
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ12
SAN DIEGO, CA 92101

FOR: RUTH HENRICKS

MARK SWEENEY
CLEAN ENERGY FUELS CORPORATION
4638 SANTA CRUZ AVENUE
SAN DIEGO, CA 92107

MORGAN LEE
U-T SAN DIEGO
350 CAMINO DE LA REINA
SAN DIEGO, CA 92108

ONELL SOTO
SAN DIEGO UNION-TRIBUNE
PO BOX 120191
SAN DIEGO, CA 92112-0191

MARCIE A. MILNER
SHELL ENERGY NORTH AMERICA (US), L.P.
4445 EASTGATE MALL, STE. 100
SAN DIEGO, CA 92121

CHUCK MANZUK
SAN DIEGO GAS AND ELECTRIC COMPANY
8330 CENTURY PARK CT, CP32D
SAN DIEGO, CA 92123

PETE GIRARD
SAN DIEGO GAS & ELECTRIC
8330 CENTURY PARK CT., STE. 32E
SAN DIEGO, CA 92123

CENTRAL FILES
SAN DIEGO GAS AND ELECTRIC COMPANY
8330 CENTURY PARK CT, CP31-E
SAN DIEGO, CA 92123-1530

PHILLIP MOSKAL
PO BOX 371414
SAN DIEGO, CA 92137
FOR: PHILLIP MOSKAL

CARL WOOD
UTILITY WORKERS UNION OF AMERICA
10103 LIVE OAK AVE.
CHERRY VALLEY, CA 92223

STEPHEN J. KEENE
ASST. GENERAL COUNSEL
IMPERIAL IRRIGATION DISTRICT
333 EAST BARIONI BLVD.
IMPERIAL, CA 92251

CHARLES GUSS
CITY OF ANAHEIM
200 SOUTH ANAHEIM BLVD.
ANAHEIM, CA 92805

STEVEN SCIORTINO
CITY OF ANAHEIM
200 SOUTH ANAHEIM BOULEVARD
ANAHEIM, CA 92805

SUE MARA
PRINCIPAL
RTO ADVISORS, LLC
164 SPRINGDALE WAY
REDWOOD CITY, CA 94062

SHALINI SWAROOP
SR. STAFF ATTORNEY
NATIONAL ASIAN AMERICAN COALITION
1758 EL CAMINO REAL
SAN BRUNO, CA 94066

MARC D. JOSEPH
ADAMS BROADWELL JOSEPH & CARDOZO
601 GATEWAY BLVD., STE. 1000
SOUTH SAN FRANCISCO, CA 94080-7037

MARCEL HAWIGER
ENERGY ATTY
THE UTILITY REFORM NETWORK
115 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94104

ROBERT FINKELSTEIN
GENERAL COUNSEL
THE UTILITY REFORM NETWORK
115 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94104

THOMAS J. LONG
ATTORNEY AT LAW
TURN
115 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94104

CASE COORDINATION

FASSIL T. FENIKILE

PACIFIC GAS AND ELECTRIC COMPANY
 PO BOX 770000; MC B9A, 77 BEALE STREET
 SAN FRANCISCO, CA 94105

DIRECTOR, REGULATORY
 AT&T CALIFORNIA
 525 MARKET STREET, ROOM 1925
 SAN FRANCISCO, CA 94105

KAREN TERRANOVA
 ALCANTAR & KAHL
 33 NEW MONTGOMERY STREET, SUITE 1850
 SAN FRANCISCO, CA 94105

AARON LEWIS
 1472 FILBERT ST., APT. 408
 SAN FRANCISCO, CA 94109-1629

CALIFORNIA ENERGY MARKETS
 425 DIVISADERO STREET, SUITE 303
 SAN FRANCISCO, CA 94117

ROBERT GNAIZDA
 OF COUNSEL
 200 29TH STREET, NO. 1
 SAN FRANCISCO, CA 94131

SHELLY SHARP
 PACIFIC GAS AND ELECTRIC COMPANY
 77 BEALE STREET
 SAN FRANCISCO, CA 94177

TOM O'NEILL
 MANAGING DIRECTOR
 GREEN ARROW, LLC
 3650 MT. DIABLO BLVD., STE. 106
 LAFAYETTE, CA 94549

CATHERINE E. YAP
 BARKOVICH & YAP, INC.
 PO BOX 11031
 OAKLAND, CA 94611

DAVID MARCUS
 PO BOX 1287
 BERKELEY, CA 94701

REED SCHMIDT
 BARTLE WELLS ASSOCIATES
 1889 ALCATRAZ AVENUE
 BERKELEY, CA 94703-2714

GARRICK JONES
 JBS ENERGY
 311 D STREET
 WEST SACRAMENTO, CA 95605

JOHN SUGAR
 JBS ENERGY
 311 D STREET, SUITE A
 WEST SACRAMENTO, CA 95605

KEVIN WOODRUFF
 WOODRUFF EXPERT SERVICES
 1100 K STREET, SUITE 204
 SACRAMENTO, CA 95814

RONALD LIEBERT
 ATTORNEY AT LAW
 ELLISON SCHNEIDER & HARRIS LLP
 2600 CAPITOL AVENUE, STE. 400
 SACRAMENTO, CA 95816

LYNN HAUG
 ELLISON, SCHNEIDER & HARRIS L.L.P.
 2600 CAPITOL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5931
 FOR: ECOTALITY NORTH AMERICA

MIKE CADE
 ALCANTAR & KAHL, LLP
 1300 SW 5TH AVE, SUITE 1750
 PORTLAND, OR 97201

ROSS VAN NESS
 ALCANTAR & KAHL
 1300 SW FIFTH AVE., STE. 1750
 PORTLAND, OR 97209

State Service

BELINDA GATTI
 CALIF PUBLIC UTILITIES COMMISSION

DONALD J. LAFRENZ
 CALIF PUBLIC UTILITIES COMMISSION

MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DONNA-FAY BOWER
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ELAINE LAU
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

JAMES R. WUEHLER
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4208
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

JOHN S. WONG
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5106
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MARZIA ZAFAR
CALIF PUBLIC UTILITIES COMMISSION
POLICY & PLANNING DIVISION
ROOM 5119
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MICHAEL COLVIN
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5212
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

NOEL OBIORA
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5121
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

RICHARD A. MYERS
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT M. POCTA
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SHERI INOUYE BOLES
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
AREA 2-B
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

STEPHANIE GREEN
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
AREA 2-B
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

TRUMAN L. BURNS
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

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Parties

RUSSELL A. ARCHER
 SENIOR ATTORNEY
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE. / PO BOX 800
 ROSEMEAD, CA 91770
 FOR: SOUTHERN CALIFORNIA EDISON COMPANY

MITCHELL SHAPSON
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 4107
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214
 FOR: DRA

CHARLES R. MIDDLEKAUFF
 ATTORNEY
 PACIFIC GAS AND ELECTRIC COMPANY
 77 BEALE STREET, B30A
 SAN FRANCISCO, CA 94105
 FOR: PACIFIC GAS & ELECTRIC COMPANY

Information Only

CASE COORDINATION
 PACIFIC GAS AND ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CASE ADMINISTRATION
 SOUTHERN CALIFORNIA EDISON COMPANY

MATTHEW DWYER
 SOUTHERN CALIFORNIA EDISON COMPANY

2244 WALNUT GROVE AVE., PO BOX 800
ROSEMEAD, CA 91770

2244 WALNUT GROVE AVE./PO BOX 800
ROSEMEAD, CA 91770

JAMIE YORK
REGULATORY CASE ADMIN.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

ALICE L. REID
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, RM 3081-B30A
SAN FRANCISCO, CA 94105

ANGELIA LIM
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, RM. 1001
SAN FRANCISCO, CA 94105

KAREN TERRANOVA
ALCANTAR & KAHL
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94105

NORA SHERIFF
ALCANTAR & KAHL
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94105

CALIFORNIA ENERGY MARKETS
425 DIVISADERO ST. SUTIE 303
SAN FRANCISCO, CA 94117-2242

REGULATORY FILE ROOM
PACIFIC GAS & ELECTRIC COMPANY
PO BOX 7442
SAN FRANCISCO, CA 94120

State Service

MATT MILEY
CPUC
LEGAL DIVISION
EMAIL ONLY
EMAIL ONLY, CA 00000

DONALD J. LAFRENZ
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ERIC GREENE
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MARY JO STUEVE
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4101
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MARYAM GHADESSI
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MICHAEL YEO
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4103
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT HAGA
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5137
505 VAN NESS AVENUE

STEPHEN C. ROSCOW
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5010
505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3214

SAN FRANCISCO, CA 94102-3214

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Parties

GLORIA M. ING
 ATTORNEY AT LAW
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE. / PO BOX 800
 ROSEMEAD, CA 91770
 FOR: SOUTHERN CALIFORNIA EDISON COMPANY

ALVIN S. PAK
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET, HQ12C
 SAN DIEGO, CA 92101-3017
 FOR: SAN DIEGO GAS & ELECTRIC COMPANY

ROCHELLE BECKER
 EXECUTIVE DIRECTOR
 ALLIANCE FOR NUCLEAR RESPONSIBILITY
 PO BOX 1328
 SAN LUIS OBISPO, CA 93406
 FOR: ALLIANCE FOR NUCLEAR RESPONSIBILITY

RASHID A. RASHID
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 4107
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214
 FOR: DRA

Information Only

MRW & ASSOCIATES, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CASE ADMINISTRATION
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE. / PO BOX 800
 ROSEMEAD, CA 91770

WALKER A. MATTHEWS, III
 ATTORNEY AT LAW

PATRICIA BORCHMANN
 1141 CARROTWOOD GLEN

SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE, PO BOX 800
ROSEMEAD, CA 91770

ESCONDIDO, CA 92026

CENTRAL FILES
SAN DIEGO GAS AND ELECTRIC CO.
8330 CENTURY PARK COURT, CP31-E
SAN DIEGO, CA 92123

WENDY KEILANI
REGULATORY CASE MGR.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

LINDA WRAZEN
REGULATORY CASE ADMINISTRATOR
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123-1530

SUJATA PAGEDAR
ENERGY
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, MC B9A
SAN FRANCISCO, CA 94105

CALIFORNIA ENERGY MARKETS
425 DIVISADERO STREET, SUITE 303
SAN FRANCISCO, CA 94117

SARA STECK MYERS
ATTORNEY AT LAW
122 - 28TH AVENUE
SAN FRANCISCO, CA 94121

CASE COORDINATION
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 770000, MC B9A
SAN FRANCISCO, CA 94177

State Service

ERIC GREENE
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT A. BARNETT
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 2208
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT M. POCTA
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SCOTT LOGAN
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4108
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SEPIDEH KHOSROWJAH
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5202
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

TRUMAN L. BURNS
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

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Parties

GLORIA M. ING
 ATTORNEY AT LAW
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE. / PO BOX 800
 ROSEMEAD, CA 91770
 FOR: SOUTHERN CALIFORNIA EDISON COMPANY

ALVIN S. PAK
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET, HQ12C
 SAN DIEGO, CA 92101-3017
 FOR: SAN DIEGO GAS & ELECTRIC COMPANY

ROCHELLE BECKER
 EXECUTIVE DIRECTOR
 ALLIANCE FOR NUCLEAR RESPONSIBILITY
 PO BOX 1328
 SAN LUIS OBISPO, CA 93406
 FOR: ALLIANCE FOR NUCLEAR RESPONSIBILITY

RASHID A. RASHID
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 4107
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214
 FOR: DRA

Information Only

MRW & ASSOCIATES, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CASE ADMINISTRATION
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE. / PO BOX 800
 ROSEMEAD, CA 91770

WALKER A. MATTHEWS, III
 ATTORNEY AT LAW

PATRICIA BORCHMANN
 1141 CARROTWOOD GLEN

SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE, PO BOX 800
ROSEMEAD, CA 91770

ESCONDIDO, CA 92026

CENTRAL FILES
SAN DIEGO GAS AND ELECTRIC CO.
8330 CENTURY PARK COURT, CP31-E
SAN DIEGO, CA 92123

WENDY KEILANI
REGULATORY CASE MGR.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

LINDA WRAZEN
REGULATORY CASE ADMINISTRATOR
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123-1530

SUJATA PAGEDAR
ENERGY
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, MC B9A
SAN FRANCISCO, CA 94105

CALIFORNIA ENERGY MARKETS
425 DIVISADERO STREET, SUITE 303
SAN FRANCISCO, CA 94117

SARA STECK MYERS
ATTORNEY AT LAW
122 - 28TH AVENUE
SAN FRANCISCO, CA 94121

CASE COORDINATION
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 770000, MC B9A
SAN FRANCISCO, CA 94177

State Service

ERIC GREENE
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT A. BARNETT
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 2208
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT M. POCTA
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SCOTT LOGAN
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4108
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SEPIDEH KHOSROWJAH
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5202
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

TRUMAN L. BURNS
CALIF PUBLIC UTILITIES COMMISSION
ENERGY COST OF SERVICE & NATURAL GAS BRA
ROOM 4205
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

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Parties

MATT MILEY
CPUC
LEGAL DIVISION
EMAIL ONLY
EMAIL ONLY, CA 00000
FOR: DRA

JOHN A. PACHECO
ATTORNEY
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ12B
SAN DIEGO, CA 92101-3017
FOR: SAN DIEGO GAS & ELECTRIC

CHARLES R. MIDDLEKAUFF
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 7442, MC-B30A-2475
SAN FRANCISCO, CA 94120
FOR: PACIFIC GAS AND ELECTRIC COMPANY

Information Only

DAVIS WRIGHT TREMAINE LLP
EMAIL ONLY
EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC
EMAIL ONLY
EMAIL ONLY, CA 00000

CASE ADMINISTRATION
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE / PO BOX 800
ROSEMEAD, CA 91770

GEORGETTA J. BAKER
ATTORNEY
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ 12
SAN DIEGO, CA 92101-3017

CENTRAL FILES
SAN DIEGO GAS AND ELECTRIC CO.
8330 CENTURY PARK COURT, CP31-E
SAN DIEGO, CA 92123

JAMIE YORK
REGULATORY CASE ADMIN.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123
FOR: SAN DIEGO GAS & ELECTRIC COMPANY

ALICE L. REID
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, RM 3081-B30A
SAN FRANCISCO, CA 94105
FOR: PACIFIC GAS & ELECTRIC COMPANY

CALIFORNIA ENERGY MARKETS
425 DIVISADERO ST. STE 303
SAN FRANCISCO, CA 94117-2242

REGULATORY FILE ROOM
PACIFIC GAS & ELECTRIC COMPANY
PO BOX 7442
SAN FRANCISCO, CA 94120

State Service

KE HAO OUYANG
REGULATORY ANALYST - DRA
CPUC
EMAIL ONLY
EMAIL ONLY, CA 00000

MICHAEL YEO
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4103
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MITCHELL SHAPSON
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4107
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

ROBERT HAGA
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5137
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

STEPHEN C. ROSCOW
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5010
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

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Parties

DANIEL W. DOUGLASS
 ATTORNEY
 DOUGLASS & LIDDELL
 21700 OXNARD ST., STE. 1030
 WOODLAND HILLS, CA 91367
 FOR: ALLIANCE FOR RETAIL ENERGY MARKETS
 (AREM); DIRECT ACCESS CUSTOMER
 COALITION (DACC)

RUSSELL A. ARCHER
 SENIOR ATTORNEY
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE. / PO BOX 800
 ROSEMEAD, CA 91770
 FOR: SOUTHERN CALIFORNIA EDISON COMPANY

ROBERT HAGA
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 5137
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214
 FOR: DRA

NORA SHERIFF
 ALCANTAR & KAHL
 33 NEW MONTGOMERY STREET, SUITE 1850
 SAN FRANCISCO, CA 94105
 FOR: ENERGY PRODUCERS & USERS COALITION

WILLIAM H. BOOTH
 ALCANTAR & KAHL
 33 NEW MONTGOMERY ST., STE. 1850
 SAN FRANCISCO, CA 94105
 FOR: CALIFORNIA LARGE ENERGY CONSUMERS
 ASSOCIATION

Information Only

SCOTT BLAISING
ATTORNEY
BRAUN BLAISING MCLAUGHLIN, P.C.
EMAIL ONLY
EMAIL ONLY, CA 00000

SUE MARA
PRINCIPAL
RTO ADVISORS, LLC
EMAIL ONLY
EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC
EMAIL ONLY
EMAIL ONLY, CA 00000

CASE ADMINISTRATION
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE, RM. 370
ROSEMEAD, CA 91770

MATTHEW DWYER
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE./PO BOX 800
ROSEMEAD, CA 91770

JAMIE YORK
REGULATORY CASE ADMIN.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

EVELYN KAHL
ALCANTAR & KAHL, LLP
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94015

KAREN TERRANOVA
ALCANTAR & KAHL
33 NEW MONTGOMERY ST., STE. 1850
SAN FRANCISCO, CA 94105

SEEMA SRINIVASAN
ALCANTAR & KAHL
33 NEW MONTGOMERY ST., SUITE 1850
SAN FRANCISCO, CA 94105

CALIFORNIA ENERGY MARKETS
425 DIVISADERO ST. SUITE 303
SAN FRANCISCO, CA 94117

BARBARA R. BARKOVICH
BARKOVICH & YAP, INC.
44810 ROSEWOOD TERRACE
MENDOCINO, CA 95460

CAROLYN M. KEHREIN
ENERGY USERS FORUM
2602 CELEBRATION WAY
WOODLAND, CA 95776

ROSS VAN NESS
ALCANTAR & KAHL
1300 SW FIFTH AVE., STE. 1750
PORTLAND, OR 97209

State Service

DONALD J. LAFRENZ
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MARYAM GHADESSI
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

STEPHEN C. ROSCOW
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5010
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

TERESA HORTINELA
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4102
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

FOR: DRA

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Parties

JOHN A. PACHECO
ATTORNEY
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ12B
SAN DIEGO, CA 92101-3017
FOR: SAN DIEGO GAS & ELECTRIC COMPANY

Information Only

CASE ADMINISTRATION
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE. / PO BOX 800
ROSEMEAD, CA 91770

JAMIE K. YORK
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

CALIFORNIA ENERGY MARKETS
425 DIVISADERO ST STE 303
SAN FRANCISCO, CA 94117-2242

CAROLYN M. KEHREIN
ENERGY USERS FORUM
2602 CELEBRATION WAY
WOODLAND, CA 95776

State Service

KE HAO OUYANG

MATT MILEY

REGULATORY ANALYST - DRA
CPUC
EMAIL ONLY
EMAIL ONLY, CA 00000

CPUC
LEGAL DIVISION
EMAIL ONLY
EMAIL ONLY, CA 00000

NIKI BAWA
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

DONALD J. LAFRENZ
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ROBERT HAGA
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5137
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

STEPHEN C. ROSCOW
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5010
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

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Parties

RUSSELL A. ARCHER
 SENIOR ATTORNEY
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE. / PO BOX 800
 ROSEMEAD, CA 91770
 FOR: SOUTHERN CALIFORNIA EDISON COMPANY

ROBERT HAGA
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 5137
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214
 FOR: DRA

Information Only

MRW & ASSOCIATES, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JORGE CORRALEJO
 CHAIRMAN / PRESIDENT
 LAT. BUS. CHAMBER OF GREATER L.A.
 634 S. SPRING STREET, STE 600
 LOS ANGELES, CA 90014
 FOR: LATINO BUSINESS CHAMBER OF GREATER
 LOS ANGELES

CASE ADMINISTRATION
 LAW DEPARTMENT
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVENUE
 ROSEMEAD, CA 91770

JAMIE YORK
 REGULATORY CASE ADMIN.
 SAN DIEGO GAS & ELECTRIC COMPANY
 8330 CENTURY PARK COURT, CP32D
 SAN DIEGO, CA 92123

FAITH BAUTISTA
 PRESIDENT
 NATIONAL ASIAN AMERICAN COALITION
 1758 EL CAMINO REAL
 SAN BRUNO, CA 94066
 FOR: NATIONAL ASIAN AMERICAN COALITION

ROBERT GNAIZDA
 OF COUNSEL
 1758 EL CAMINO REAL
 SAN BRUNO, CA 94066

SHALINI SWAROOP
 SR. STAFF ATTORNEY
 NATIONAL ASIAN AMERICAN COALITION
 1758 EL CAMINO REAL
 SAN BRUNO, CA 94066

CALIFORNIA ENERGY MARKETS
 425 DIVISADERO ST STE 303
 SAN FRANCISCO, CA 94117-2242

LEN CANTY
 CHAIRMAN
 BLACK ECONOMIC COUNCIL
 484 LAKE PARK AVE., SUITE 338
 OAKLAND, CA 94610
 FOR: BLACK ECONOMIC COUNCIL

State Service

CLAIRE EUSTACE
 CALIFORNIA PUBLIC UTILITIES COMMISSION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

MITCHELL SHAPSON
 CPUC
 LEGAL DIVISION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DONALD J. LAFRENTZ
 CALIF PUBLIC UTILITIES COMMISSION
 MARKET STRUCTURE, COSTS AND NATURAL GAS
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

KE HAO OUYANG
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PLANNING & POLICY BRANCH
 ROOM 4104
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

MICHAEL YEO
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PLANNING & POLICY BRANCH
 ROOM 4103
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

MICHELE KITO
 CALIF PUBLIC UTILITIES COMMISSION
 DEMAND SIDE ANALYSIS BRANCH
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

RICHARD CLARK
 CALIF PUBLIC UTILITIES COMMISSION
 DIVISION OF ADMINISTRATIVE LAW JUDGES
 ROOM 5109
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

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Parties

KIM MALCOLM
UTILITY CONSUMERS' ACTION NETWORK
3405 KENYON ST., STE. 401
SAN DIEGO, CA 92110
FOR: UCAN

JAMIE YORK
REGULATORY CASE ADMIN.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123
FOR: SAN DIEGO GAS & ELECTRIC COMPANY

MATT MILEY
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5135
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

Information Only

CASE ADMINISTRATION
SOUTHERN CALIFORNIA EDISON COMPANY
EMAIL ONLY
EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC
EMAIL ONLY
EMAIL ONLY, CA 00000

JOHN A. PACHECO
ATTORNEY

MICHAEL SHAMES
UTILITY CONSUMERS' ACTION NETWORK

SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET, HQ12B
SAN DIEGO, CA 92101-3017

3405 KENYON ST., STE. 401
SAN DIEGO, CA 92110

CALIFORNIA ENERGY MARKETS
425 DIVISADERO STREET, SUITE 303
SAN FRANCISCO, CA 94117-2242

State Service

DONALD J. LAFRENTZ
CALIF PUBLIC UTILITIES COMMISSION
MARKET STRUCTURE, COSTS AND NATURAL GAS
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

JOSEPH A. ABHULIMEN
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4209
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

RAVINDER MANGAT
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4102
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

STEPHEN C. ROSCOW
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5010
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

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Parties

DANIEL W. DOUGLASS
 ATTORNEY
 DOUGLASS & LIDDELL
 21700 OXNARD ST., STE. 1030
 WOODLAND HILLS, CA 91367
 FOR: ALLIANCE FOR RETAIL ENERGY MARKETS
 AND DIRECT ACCESS CUSTOMER COALITION

RUSSELL A. ARCHER
 SENIOR ATTORNEY
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE. / PO BOX 800
 ROSEMEAD, CA 91770
 FOR: SOUTHERN CALIFORNIA EDISON COMPANY

CLAIRE EUSTACE
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 4104
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214
 FOR: DRA

Information Only

MRW & ASSOCIATES, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CASE ADMINISTRATION
 SOUTHERN CALIFORNIA EDISON COMPANY
 LAW DEPT., ROOM 370
 2244 WALNUT GROVE AVE., RM 370
 ROSEMEAD, CA 91770

JAMIE YORK
REGULATORY CASE ADMIN.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

SUJATA PAGEDAR
ENERGY
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, MC B9A
SAN FRANCISCO, CA 94105

CALIFORNIA ENERGY MARKETS
425 DIVISADERO STREET, SUITE 303
SAN FRANCISCO, CA 94117-2242

SCOTT BLAISING
BRAUN BLAISING MCLAUGHLIN P.C.
915 L STREET, STE. 1270
SACRAMENTO, CA 95814

State Service

RAVINDER MANGAT
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4102
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

SEAN WILSON
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5022
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

VALERIE KAO
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PRICING AND CUSTOMER PROGRAM
ROOM 4104
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

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Parties

DANIEL W. DOUGLASS
ATTORNEY
DOUGLASS & LIDDELL
21700 OXNARD ST., STE. 1030
WOODLAND HILLS, CA 91367
FOR: ALLIANCE FOR RETAIL ENERGY MARKETS
AND DIRECT ACCESS CUSTOMER COALITION

JAMIE K. YORK
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123
FOR: SAN DIEGO GAS & ELECTRIC COMPANY

CLAIRE EUSTACE
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4104
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

Information Only

MRW & ASSOCIATES, LLC
EMAIL ONLY
EMAIL ONLY, CA 00000

PAUL A. SZYMANSKI
SR. COUNSEL
SAN DIEGO GAS & ELECTRIC COMPANY
101 ASH STREET HQ 12
SAN DIEGO, CA 92101-3017

CENTRAL FILES
SAN DIEGO GAS AND ELECTRIC CO.
8330 CENTURY PARK COURT, CP31-E
SAN DIEGO, CA 92123

SUJATA PAGEDAR
ENERGY
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, MC B9A
SAN FRANCISCO, CA 94105

CALIFORNIA ENERGY MARKETS
425 DIVISADERO ST. STE 303
SAN FRANCISCO, CA 94117-2242

State Service

RAVINDER MANGAT
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4102
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SEAN WILSON
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5022
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

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Parties

CARLOS LAMAS-BABBINI
 PROGRAM MGR.
 COMVERGE, INC.
 EMAIL ONLY
 EMAIL ONLY, CA 00000
 FOR: COMVERGE, INC.

JOHN W. LESLIE, ESQ.
 MCKENNA LONG & ALDRIDGE LLP
 EMAIL ONLY
 EMAIL ONLY, CA 00000
 FOR: SHELL ENERGY NORTH AMERICA (U.S.)
 L.P.

KENNETH SAHM WHITE
 CLEAN COALITION
 EMAIL ONLY
 EMAIL ONLY, CA 00000
 FOR: CLEAN COALITION

SUE MARA
 RTO ADVISORS L.L.C.
 EMAIL ONLY
 EMAIL ONLY, CA 00000
 FOR: ALLIANCE FOR RETAIL ENERGY MARKETS

WILLIAM LYONS
 TIGER NATURAL GAS, INC.
 EMAIL ONLY
 EMAIL ONLY, TX 00000
 FOR: TIGER NATIONAL GAS (1376)

KEVIN BOUDREAUX
 CALPINE POWER AMERICA-CA, LLC (1362)
 EMAIL ONLY
 EMAIL ONLY, CA 00000-0000
 FOR: CALPINE POWER AMERICA-CA, LLC

ANDREW LUSCZ
 GLACIAL ENERGY OF CALIFORNIA
 5326 YACHT HAVEN GRANDE BOX 36
 ST THOMAS, VI 00802
 FOR: GLACIAL ENERGY OF CALIFORNIA (1377)

ABRAHAM SILVERMAN
 SR. COUNSEL, REGULATORY
 NRG ENERGY, INC.
 211 CARNEGIE CENTER DRIVE
 PRINCETON, NJ 08540
 FOR: NRG ENERGY, INC.

RICK C. NOGER
 PRAXAIR PLAINFIELD, INC.
 2711 CENTERVILLE ROAD, SUITE 400
 WILMINGTON, DE 19808
 FOR: PRAXAIR PLAINFIELD, INC.

JOSEPH B. WILLIAMS
 CADWALADER, WICKERSHAM, & TAFT LLP
 700 SIXTH STREET, N.W.
 WASHINGTON, DC 20001
 FOR: BROOKFIELD RENEWABLE ENERGY
 PARTNERS LP

ALRINE WILLIAMS
 LEGAL COUNSEL
 LIBERTY POWER HOLDINGS, LLC (1371)
 1901 W. CYPRESS CREEK ROAD, STE. 600
 FORT LAUDERDALE, FL 33309
 FOR: LIBERTY POWER HOLDINGS, LLC;
 LIBERTY POWER DELAWARE, LLC

JOHN CASADONT
 GENERAL COUNSEL
 BLUE STAR ENERGY SOLUTIONS
 363 WEST ERIE ST., STE. 700
 CHICAGO, IL 60654
 FOR: BLUE STAR ENERGY (1379)

STACIE BEHNKE
 VALLEY ELECTRIC ASSOCIATION
 800 E. HWY. 372
 PAHRUMP, NV 89048
 FOR: VALLEY ELECTRIC ASSOCIATION

MICHAEL MAZUR
 3 PHASES ELECTRICAL CONSULTING (1373)
 2100 SEPULVEDA BLVD., STE. 37
 MANHATTAN BEACH, CA 90266
 FOR: 3 PHASES ELECTRICAL CONSULTING

GOODMAN INGER
 COMMERCE ENERGY, INC. (1092)
 I CENTERPOINT DRIVE, STE. 350
 LA PALMA, CA 90623-2520
 FOR: COMMERCE ENERGY, INC.

DANIEL W. DOUGLASS
 ATTORNEY
 DOUGLASS & LIDDELL
 21700 OXNARD ST., STE. 1030
 WOODLAND HILLS, CA 91367
 FOR: WESTERN POWER TRADING FORUM

AKBAR JAZAYEIRI
 DIR OF REVENUE & TARIFFS
 SOUTHERN CALIFORNIA EDISON COMPANY (338)
 2241 WALNUT GROVE AVE. / PO BOX 800
 ROSEMEAD, CA 91770
 FOR: SOUTHERN CALIFORNIA EDISON COMPANY

JONI A. TEMPLETON
 ATTORNEY AT LAW
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVENUE, PO BOX 800
 ROSEMEAD, CA 91770
 FOR: SOUTHERN CALIFORNIA EDISON COMPANY

NGUYEN QUAN
 MGR - REGULATORY AFFAIRS
 GOLDEN STATE WATER CO. - ELECTRIC OP.
 630 EAST FOOTHILL BOULEVARD
 SAN DIMAS, CA 91773
 FOR: GOLDEN STATE WATER COMPANY

RONALD MOORE
 SR ANALYST, REGULATORY AFFAIRS
 BEAR VALLEY ELECTRIC
 630 EAST FOOTHILL BOULEVARD
 SAN DIMAS, CA 91773
 FOR: GOLDEN STATE WATER COMPANY/BEAR
 VALLEY ELECTRIC (133)

ALVIN S. PAK
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET, HQ12C
 SAN DIEGO, CA 92101-3017
 FOR: SAN DIEGO GAS & ELECTRIC COMPANY

GREG BASS
 NOBLE AMERICAS ENERGY SOLUTIONS LLC
 401 WEST A STREET, SUITE 500
 SAN DIEGO, CA 92101-3017
 FOR: NOBLE AMERICAS ENERGY SOLUTIONS,
 LLC (FORMERLY SEMPRA ENERGY
 SOLUTIONS) (1364)

DONALD C. LIDDELL
 DOUGLASS & LIDDELL
 2928 2ND AVENUE
 SAN DIEGO, CA 92103

MARCIE MILNER
 SHELL ENERGY (1374)
 4445 EASTGATE MALL, SUITE 100
 SAN DIEGO, CA 92121

FOR: CALIFORNIA ENERGY STORAGE ALLIANCE

FOR: SHELL ENERGY

THOMAS R. DARTON
PILOT POWER GROUP, INC. (1365)
8910 UNIVERSITY CENTER LANE, STE. 520
SAN DIEGO, CA 92122
FOR: PILOT POWER GROUP, INC.

GLORIA BRITTON
REGULATORY AFFAIRS MGR.
ANZA ELECTRIC CO-OPERATIVE, INC (909)
PO BOX 39109 / 58470 HIGHWAY 371
ANZA, CA 92539-1909
FOR: ANZA ELECTRIC CO-OPERATIVE, INC.

ANDREA MORRISON
DIRECT ENERGY SERVICES, LLC
415 DIXSON STREET
ARROYO GRANDE, CA 93420
FOR: DIRECT ENERGY SERVICES, LLC (1341)
/ DIRECT ENERGY BUSINESS (1351)

MONA TIERNEY-LLOYD
DIR., WESTERN REGULATORY AFFAIRS
ENERNOC, INC.
PO BOX 378
CAYUCOS, CA 93430
FOR: ENERNOC, INC.

DAVID ORTH
SAN JOAQUIN VALLEY POWER AUTHORITY
ADMIN OFF @KINGS RIVER CONSERV DISTRICT
4886 EAST JENSEN AVENUE
FRESNO, CA 93725
FOR: SAN JOAQUIN VALLEY POWER AUTHORITY

MATT MILEY
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5135
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214
FOR: DRA

MIKE CAMPBELL
COMMUNITY CHOICE AGGREGATION DIR.
CITY AND COUNTY OF SAN FRANCISCO
1155 MARKET STREET, 4TH FL.
SAN FRANCISCO, CA 94103
FOR: CITY AND COUNTY OF SAN FRANCISCO

MAYBELLE ANG
THE UTILITY REFORM NETWORK
115 SANSOME STREET, STE. 900
SAN FRANCISCO, CA 94104
FOR: TURN

BRIAN CHERRY
DIRECTOR - REGULATORY RELATIONS
PACIFIC GAS AND ELECTRIC COMPANY (39)
77 BEALE STREET ROOM 1087
SAN FRANCISCO, CA 94105
FOR: PACIFIC GAS & ELECTRIC COMPANY

MATTHEW VESPA
STAFF ATTORNEY
SIERRA CLUB
85 SECOND ST., 2ND FL
SAN FRANCISCO, CA 94105
FOR: SIERRA CLUB

MICHAEL ALCANTAR
ATTORNEY AT LAW
ALCANTAR & KAHL LLP
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94105
FOR: COGENERATION ASSOCIATION OF
CALIFORNIA

WILLIAM H. BOOTH
ALCANTAR & KAHL
33 NEW MONTGOMERY ST., STE. 1850
SAN FRANCISCO, CA 94105
FOR: CALIFORNIA LARGE ENERGY CONSUMERS
ASSOCIATION

BRIAN T. CRAGG
ATTORNEY
GOODIN, MACBRIDE, SQUERI, DAY & LAMPREY
505 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94111
FOR: INDEPENDENT ENERGY PRODUCERS
ASSOCIATION

MARLO GO STROUD
GOODIN MACBRIDE SQUERI DAY LAMPREY, LLP
505 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94111
FOR: NORTH AMERICA POWER PARTNERS (NAPP)

RACHEL MCMAHON
 FIRST SOLAR
 353 SACRAMENTO ST., STE. 2100
 SAN FRANCISCO, CA 94111
 FOR: FIRST SOLAR

MICHAEL B. DAY
 ATTORNEY
 GOODIN MACBRIDE SQUERI DAY & LAMPREY LLP
 505 SANSOME STREET, STE 900
 SAN FRANCISCO, CA 94111-3133
 FOR: ABENGOA SOLAR, INC.

LISA A. COTTLE
 ATTORNEY
 WINSTON & STRAWN LLP
 101 CALIFORNIA ST., STE. 3900
 SAN FRANCISCO, CA 94111-5894
 FOR: GENON ENERGY, INC.

JEFFREY P. GRAY
 DAVIS WRIGHT TREMAINE, LLP
 505 MONTGOMERY STREET, SUITE 800
 SAN FRANCISCO, CA 94111-6533
 FOR: CALPINE CORPORATION

SARA STECK MYERS
 ATTORNEY AT LAW
 122 - 28TH AVENUE
 SAN FRANCISCO, CA 94121
 FOR: CENTER FOR ENERGY EFFECIENCY AND
 RENEWABLE TECHNOLOGIES

JOANN TROUT
 PRIMUS POWER CORP.
 3967 TRUST WAY
 HAYWARD, CA 94545
 FOR: PRIMUS POWER CORPORATION

ARTHUR L. HAUBENSTOCK
 BRIGHTSOURCE ENERGY, INC.
 1999 HARRISON STREET, SUITE 2150
 OAKLAND, CA 94612
 FOR: BRIGHTSOURCE ENERGY, INC.

PATRICK VANBEEK
 DIR - CUSTOMER SUPPORT
 COMMERCIAL ENERGY OF CALIFORNIA
 7677 OAKPORT STREET, STE. 525
 OAKLAND, CA 94621
 FOR: COMMERCIAL ENERGY OF CALIFORNIA
 (1378)

R. THOMAS BEACH
 CROSSBORDER ENERGY
 2560 NINTH STREET, SUITE 213A
 BERKELEY, CA 94710-2557
 FOR: CALIFORNIA WIND ENERGY ASSOCIATION

DAWN WEISZ
 EXECUTIVE DIRECTOR
 MARIN ENERGY AUTHORITY
 781 LINCOLN AVE., STE. 320
 SAN RAFAEL, CA 94901
 FOR: MARIN ENERGY AUTHORITY

BRAD BORDINE
 DISTRIBUTED ENERGY CONSUMER ADVOCATES
 516 WHITEWOOD DRIVE
 SAN RAFAEL, CA 94903
 FOR: DISTRIBUTED ENERGY CONSUMER
 ADVOCATES

ANTHONY IVANCOVICH
 REGULATORY COUNSEL
 CALIFORNIA INDEPENDENT SYSTEM OPERATOR
 151 BLUE RAVINE ROAD
 FOLSOM, CA 95630
 FOR: CALIFORNIA INDEPENDENT SYSTEM
 OPERATROR

KELLY M. FOLEY
 ATTORNEY
 THE VOTE SOLAR INITIATIVE
 2089 TRACY COURT
 FOLSOM, CA 95630
 FOR: THE VOTE SOLAR INITIATIVE

MARY LYNCH
 CONSTELLATION NEWENERGY, INC
 5074 NAWAL DRIVE
 EL DORADO HILLS, CA 95762
 FOR: CONSTELLATION NEWENERGY, INC.

STEPHEN GREENLEAF
 VP, COMPLIANCE DIRECTOR
 JPMORGAN CHASE BANK, N.A.
 2864 ABERDEEN LANE

CAROLYN KEHREIN
 ENERGY MANAGEMENT SERVICES
 2602 CELEBRATION WAY
 WOODLAND, CA 95776

EL DORADO HILLS, CA 95762
FOR: JPMORGAN CHASE BANK, N.A.

FOR: ENERGY USERS FORUM

C/O ANDY BROWN
ELLISON, SCHNEIDER & HARRIS, LLP
2600 CAPITAL AVENUE, SUITE 400
SACRAMENTO, CA 95816-5931
FOR: NV ENERGY/SIERRA PACIFIC POWER
COMPANY (903)

RACHEL GOLD
LARGE SCALE SOLAR ASSOCIATION
2501 PORTOLA WAY
SACRAMENTO, CA 95818
FOR: LARGE SCALE SOLAR ASSOCIATION

DANIEL SILVERIA
GEN MGR
SURPRISE VALLEY ELECTRIC CORP.
PO BOX 691
ALTURAS, CA 96101
FOR: SURPRISE VALLEY ELECTRIC CORP.

ROBERT MARSHALL
GENERAL MANAGER
PLUMAS SIERRA RURAL ELECTRIC COOP. (908)
73233 STATE ROUTE 70 / PO BOX 2000
PORTOLA, CA 96122-7069
FOR: PLUMAS SIERRA RURAL ELECTRIC COOP

Information Only

ANDRA PLIGAVKO
FIRST SOLAR DEVELOPMENT, INC.
EMAIL ONLY
EMAIL ONLY, CA 00000

ARIEL LIN
SOUTHERN CALIFORNIA EDISON COMPANY
EMAIL ONLY
EMAIL ONLY, CA 00000

BARBARA R. BARKOVICH
BARKOVICH & YAP, INC.
EMAIL ONLY
EMAIL ONLY, CA 00000

BRAD WETSTONE
PACIFIC GAS & ELECTRIC COMPANY
EMAIL ONLY
EMAIL ONLY, CA 00000

CASE COORDINATION
PACIFIC GAS AND ELECTRIC COMPANY
EMAIL ONLY
EMAIL ONLY, CA 00000

CATHIE ALLEN
REGULATORY MGR.
PACIFICORP
EMAIL ONLY
EMAIL ONLY, OR 00000

DAVID NEMTZOW
NEMTZOW & ASSOCIATES
EMAIL ONLY
EMAIL ONLY, CA 00000

DOUG DAVIE
WELLHEAD ELECTRIC
EMAIL ONLY
EMAIL ONLY, CA 00000

GEORGE KLATT
DOUGLASS & LIDDELL
EMAIL ONLY
EMAIL ONLY, CA 00000

GEORGE ZAHARIUDAKIS
PACIFIC GAS AND ELECTRIC COMPANY
EMAIL ONLY
EMAIL ONLY, CA 00000

JUSTIN BOONE
SOUTHERN CALIFORNIA EDISON COMPANY
EMAIL ONLY
EMAIL ONLY, CA 00000

JUSTIN C. WYNNE
ATTORNEY AT LAW
BRAUN BLAISING MCLAUGHLIN, P.C.
EMAIL ONLY
EMAIL ONLY, CA 00000

KEVIN WOODRUFF
 EMAIL ONLY
 EMAIL ONLY, CA 00000

MARGARET MILLER
 DIRECTOR OF REGULATORY AFFAIRS
 BROOKFIELD RENEWABLE ENERGY GROUP
 EMAIL ONLY
 EMAIL ONLY, CA 00000
 FOR: BROOKFIELD RENWABLE ENERGY GROUP /
 BROOKFIELD RENWABLE ENERGY PARTNERS LP

MATTHEW BARMACK
 CALPINE CORPORATION
 EMAIL ON LY
 EMAIL ONLY, CA 00000

PETER T. PEARSON
 BEAR VALLEY ELECTRIC SERVICE
 EMAIL ONLY
 EMAIL ONLY, CA 00000

SCOTT BLAISING
 ATTORNEY
 BRAUN BLAISING MCLAUGHLIN, P.C.
 EMAIL ONLY
 EMAIL ONLY, CA 00000

STEVE ZURETTI
 SOLAR ENERGY INDUSTRIES ASSOCIATION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

TONY BRAUN
 BRAUN BALISING MCLAUGHLIN PC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

WHITNEY RICHARDSON
 CLEAN COALITION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DAVIS WRIGHT & TREMAINE LLP
 EMAIL ONLY
 EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DAVID MORSE
 EMAIL ONLY
 EMAIL ONLY, CA 00000-0000

NANCY RADER
 EXECUTIVE DIRECTOR
 CALIFORNIA WIND ENERGY ASSOCIATION
 EMAIL ONLY
 EMAIL ONLY, CA 00000-0000

ANDREW O. KAPLAN, ESQ.
 BROWN RUDNICK LLP
 ONE FINANCIAL CENTER
 BOSTON, MA 02111

SHELLY-ANN MAYE
 NORTH AMERICA POWER PARTNERS
 308 HARPER DRIVE, SUITE 320
 MOORESTOWN, NJ 08057

BRIAN THEAKER
 DIRECTOR - MARKET AFFAIRS
 NRG ENERGY, INC.
 211 CARNEGIE CENTER
 PRINCETON, NJ 08540

JULIEN DUMOULIN-SMITH
 DIRECTOR
 UBS INVESTMENT RESEARCH
 1285 AVENUE OF THE AMERICAS
 NEW YORK, NY 10019
 FOR: US ELECTRIC UTILITIES & IPPS GROUP

MEGAN CYR
 UBS INVESTMENT RESEARCH
 1285 AVENUE OF THE AMERICAS
 NEW YORK, NY 10019

JASON A. LEWIS
 VP, ASSIST GENERAL COUNSEL
 JPMORGAN CHASE BANK, N.A.
 245 PARK AVENUE 11TH FLOOR
 NEW YORK, NY 10167

RICHARD J. HUDSON, JR.

SUSAN SMITH

DIR. - REGULATORY & LEGISLATIVE AFFAIRS
 CONEDISON SOLUTIONS, INC.
 100 SUMMIT LAKE DR., STE. 410
 VALHALLA, NY 10595

ASSOCIATE ORIGINATOR BUS. DEVELOPMENT
 SHELL ENERGY NORTH AMERICA
 4 CLINTON SQUARE, STE. 101
 SYRACUSE, NY 13202

YANIRA M. GOMEZ
 LIBERTY POWER CORP.
 1901 W. CYPRESS CREEK RD., STE. 600
 FORT LAUDERDALE, FL 33309

MICHAEL CRANE
 BLUESTAR ENERGY SOLUTIONS
 363 W. ERIE ST., STE. 700
 CHICAGO, IL 60654

ERIC OSBORN
 CALPINE POWER AMERICA-CA, LLC
 717 TEXAS AVENUE, STE 100
 HOUSTON, TX 77002
 FOR: CALPINE POWERAMERICA-CA, LLC (1362)

AMANDA BERGFELD
 DIRECT ENERGY
 12 GREENWAY PLAZA, STE. 250
 HOUSTON, TX 77046

JAY ROBERTSON
 DIRECT ENERGY
 12 GREENWAY PLAZA, STE. 250
 HOUSTON, TX 77046

NEIL O'DONOVAN
 LINCOLN RENEWABLE ENERGY
 1675 LARIMER STREET, STE. 440
 DENVER, CO 80202

NICHOLAS LENSSEN
 VESTAS-AMERICAN WIND TECHNOLOGY, INC
 1195 ALBION ROAD
 BOULDER, CO 80305

MARGO BURROWS
 MANAGER - OFFICE & ACCOUNTS
 3 PHASES RENEWABLES
 2100 SEPULVEDA BLVD., STE. 37
 MANHATTAN BEACH, CA 90266

INGER GOODMAN
 COMMERCE ENERGY, INC.
 I CENTERPOINTE DR., STE. 350
 LA PALMA, CA 90623-2520

FRED MOBASHERI
 CONSULTANT
 ELECTRIC POWER GROUP, LLC
 201 SOUTH LAKE AVE., SUITE 400
 PASADENA, CA 91101

CASE ADMINISTRATION
 SOUTHERN CALIFORNIA EDISON COMPANY
 2244 WALNUT GROVE AVE., PO BOX 800
 ROSEMEAD, CA 91770

SHAWN BAILEY
 DIRECTOR - PLANNING & ANALYSIS
 SEMPRA US GAS AND POWER
 101 ASH STREET
 SAN DIEGO, CA 92101-3017

SARAH TOMEK
 SR. ADVISOR, REGULATORY AFFAIRS WEST
 CAPITAL POWER CORPORATION
 9255 TOWNE CENTRE DRIVE, STE. 900
 SAN DIEGO, CA 92121

JOHN S. FRIDERICHS
 DIRECTOR - ORIGINATION & DEVELOPMENT
 PILOT POWER GROUP, INC.
 8910 UNIVERSITY CENTER LANE, STE. 520
 SAN DIEGO, CA 92122

ANA GARZA-BEUTZ
 SAN DIEGO GAS & ELECTRIC COMPANY
 8315 CENTURY PARK CT., CP21D
 SAN DIEGO, CA 92123

CENTRAL FILES
 SAN DIEGO GAS AND ELECTRIC CO.
 8330 CENTURY PARK COURT, CP31-E
 SAN DIEGO, CA 92123

NUO TANG
 SAN DIEGO GAS & ELECTRIC
 8315 CENTURY PARK COURT, CP21D

RANDY NICHOLSON
 SAN DIEGO GAS & ELECTRIC
 8330 CENTURY PARK COURT, CP32H

SAN DIEGO, CA 92123

THOMAS C. SAILE
ENERGY CONTRACTS ORIGINATOR
SAN DIEGO GAS & ELECTRIC COMPANY
8315 CENTURY PARK COURT, CP21D
SAN DIEGO, CA 92123-1548

SEAN MATLOCK
ENERGY PRESCHEDULER
BEAR VALLEY ELECTRIC SERVICE
42020 GARSTIN DRIVE / PO BOX 1547
BIG BEAR LAKE, CA 92315

CARRIE THOMPSON
CITY OF ANAHEIM
201 S. ANAHEIM BLVD., STE. 802
ANAHEIM, CA 92805

KATHRYN GILLICK
SAN FRANCISCO PUBLIC UTILITIES COMM.
1155 MARKET STREET
SAN FRANCISCO, CA 94103

KAREN TERRANOVA
ALCANTAR & KAHL
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94105

NORA SHERIFF
ALCANTAR & KAHL
33 NEW MONTGOMERY STREET, SUITE 1850
SAN FRANCISCO, CA 94105
FOR: CALIFORNIA LARGE ENERGY CONSUMERS
ASSOCIATION

TOM JARMAN
ENERGY
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, RM. 909, MC B9A
SAN FRANCISCO, CA 94105-1814

VIDHYA PRABHAKARAN
DAVIS WRIGHT & TREMAINE LLP
505 MONTGOMERY STREET, SUITE 800
SAN FRANCISCO, CA 94111

THOMAS W. SOLOMON
ATTORNEY AT LAW
WINSTON & STRAWN LLP

SAN DIEGO, CA 92123

JOSEPH PHALEN
ENERGY PRESCHEDULER
BEAR VALLEY ELECTRIC SERVICE
42020 GARSTIN DRIVE / PO BOX 1547
BIG BEAR LAKE, CA 92315

TRACEY DRABANT
ENERGY RESOURCE MANAGER
BEAR VALLEY ELECTRIC SERVICE
42020 GARSTIN DR. / PO BOX 1547
BIG BEAR LAKE, CA 92315

WILLIAM K. SANDERS
DEPUTY CITY ATTORNEY
CITY AND COUNTY OF SAN FRANCISCO
1 DR. CARLTON B. GOODLETT PLACE, RM. 234
SAN FRANCISCO, CA 94102-4682

TANDY MCMANNES
ABENGOA SOLAR, INC.
235 PINE STREET, STE. 1800
SAN FRANCISCO, CA 94104

MATTHEW GONZALES
SENIOR CASE MANAGER
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, ROOM 918
SAN FRANCISCO, CA 94105

SHERIDAN PAUKER
ATTORNEY
WILSON SONSINI GOODRICH & ROSATI
ONE MARKET PLAZA, SPEAR TOWER, STE 3300
SAN FRANCISCO, CA 94105

SUZY HONG
ATTORNEY AT LAW
GOODIN MACBRIDE SQUERI DAY & LAMPREY
505 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 94111
FOR: ABENGOA SOLAR, INC.

WILLIAM ROSTOV
EARTHJUSTICE
50 CALIFORNIA ST., STE. 500
SAN FRANCISCO, CA 94111

IRENE K. MOOSEN
ATTORNEY AT LAW
CITY AND COUNTY OF SAN FRANCISCO

101 CALIFORNIA STREET, 39TH FLOOR
SAN FRANCISCO, CA 94111-5894

53 SANTA YNEZ AVE.
SAN FRANCISCO, CA 94112

CALIFORNIA ENERGY MARKETS
425 DIVISADERO STREET, SUITE 303
SAN FRANCISCO, CA 94117

MARK HUFFMAN
LAW DEPT
PACIFIC GAS & ELECTRIC COMPANY
PO BOX 7442, B30A
SAN FRANCISCO, CA 94120

OLIVER N. MYERS
LAW OFFICES OF SARA STECK MYERS
122 - 28TH AVENUE
SAN FRANCISCO, CA 94121

ALICE GONG
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 770000, MAIL CODE B9A
SAN FRANCISCO, CA 94177

BARRY R. FLYNN
FLYNN RESOURCE CONSULTANTS
5440 EDGEVIEW DRIVE
DISCOVERY BAY, CA 94505
FOR: BAY AREA MUNICIPAL TRANSMISSION
GROUP (BAMX)

KERRY HATTEVIK
DIRECTOR OF WEST MARKET AFFAIRS
NEXT ERA ENERGY RESOURCES LLC
829 ARLINGTON BLVD.
EL CERRITO, CA 94530

SEAN P. BEATTY
DIR - WEST REGULATORY AFFAIRS
GENON ENERGY, INC.
PO BOX 192
PITTSBURGH, CA 94565

JENNIFER CHAMBERLIN
LS POWER DEVELOPMENT, LLC
5000 HOPYARD ROAD, SUITE 480
PLEASANTON, CA 94588

DAVID MILLER
651 FAIRMONT AVE.
OAKLAND, CA 94611

KEVIN T. FOX
KEYES FOX & WIEDMAN, LLP
436 14TH STREET, SUITE 1305
OAKLAND, CA 94612
FOR: THE INTERSTATE RENEWABLE ENERGY
COUNCIL, INC.

TIM LINDL
KEYES FOX & WIEDMAN LLP
436 14TH STREET, STE. 1305
OAKLAND, CA 94612

ERIC G. GIMON
TECHNICAL CONSULTANT
THE VOTE SOLAR INITIATIVE
2727 MARIN AVE.
BERKELEY, CA 94708

ELIZABETH KELLY
MARIN ENERGY AUTHORITY
781 LINCOLN AVENUE, STE. 320
SAN RAFAEL, CA 94901

JEREMY WAEN
REGULATORY ANALYST
MARIN ENERGY AUTHORITY
781 LINCOLN AVENUE, STE. 320
SAN RAFAEL, CA 94901

STEVE TABER
PRINCETON ENERGY GROUP
860 BUTTERFIELD
SAN ANSELMO, CA 94960

DAVID WEIDBERG
JOHNSON CONTROLS
901 CAMPISI AVE.
CAMPBELL, CA 95008

RICH QUATTRINI
DIR. PRODUCT MANAGEMENT

BARRY F. MCCARTHY
ATTORNEY

JOHNSON CONTROLS
901 CAMPISI WAY, STE 260
CAMPBELL, CA 95008-2348

MCCARTHY & BERLIN, LLP
100 W. SAN FERNANDO ST., SUITE 501
SAN JOSE, CA 95113
FOR: BAY AREA MUNICIPAL TRANSMISSION
GROUP (BAMX)

BETH ANN BURNS
CAL. INDEPENDENT SYSTEM OPERATOR CORP.
250 OUTCROPPING WAY
FOLSOM, CA 95630

BRAD COOPER
CALIFORNIA INDEPENDENT SYSTEM OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

DELPHINE HOU
CALIF. INDEPENDENT SYSTEMS OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

GAUTHAM KATTA
CALIFORNIA INDEPENDENT SYSTEM OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

JOHN GOODIN
CALIFORNIA INDEPENDENT SYSTEM OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

KEN BARRENTINE
CALIFORNIA INDEPENDENT SYSTEM OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

CALIFORNIA ISO
250 OUTCROPPING WAY
FOLSOM, CA 95630

DENNIS DE CUIR
DENNIS W. DE CUIR, A LAW CORPORATION
2999 DOUGLAS BOULEVARD, SUITE 325
ROSEVILLE, CA 95661

JACQUELINE M. DEROSA
DIRECTOR OF REGULATORY AFFAIRS - CA
CUSTOMIZED ENERGY SOLUTIONS
101 PARKSHORE DRIVE SUITE 100
FOLSOM, CA 95762

JOHN DALESSI
PRINCIPAL
DALESSI MANAGEMENT CONSULTING, LLC
3941 PARK DRIVE, SUITE 20-201
EL DORADO HILLS, CA 95762

DANIELLE OSBORN MILLS
RENEWABLE TECHNOLOGIES (CEERT)
CENTER FOR ENERGY EFFICIENCY AND
1100 11TH STREET, STE. 1100
SACRAMENTO, CA 95814

NICOLE WRIGHT
BRAUN BLAISING MCLAUGHLIN & SMITH
915 L STREET, SUITE 1270
SACRAMENTO, CA 95814

PRAMOD P. KULKARNI
CALIFORNIA ENERGY COMMISSION
1516 9TH STREET, MS 20
SACRAMENTO, CA 95814-5512

RONALD LIEBERT
ATTORNEY AT LAW
ELLISON SCHNEIDER & HARRIS LLP
2600 CAPITOL AVENUE, STE. 400
SACRAMENTO, CA 95816

ANDREW B. BROWN
ATTORNEY AT LAW
ELLISON SCHNEIDER & HARRIS, LLP
2600 CAPITAL AVENUE, SUITE 400
SACRAMENTO, CA 95816-5905
FOR: CONSTELLATION NEWENERGY, INC.
(1359)

JEDEDIAH J. GIBSON
ATTORNEY AT LAW
ELLISON SCHNEIDER & HARRIS LLP
2600 CAPITAL AVENUE, SUITE 400
SACRAMENTO, CA 95816-5905

SHANNON EDDY

ANN TROWBRIDGE

EXECUTIVE DIRECTOR
LARGE SCALE SOLAR ASSOCIATION
2501 PORTOLA WAY
SACRAMENTO, CA 95818

ATTORNEY
DAY CARTER & MURPHY LLP
3620 AMERICAN RIVER DR., STE. 205
SACRAMENTO, CA 95864

DONALD BROOKHYSER
ALCANTAR & KAHL
1300 SW FIFTH AVE., SUITE 1750
PORTLAND, OR 97210

MARY WIENCKE
PACIFICORP
825 N. E. MULTNOMAH, SUITE 1800
PORTLAND, OR 97232

DONALD W. SCHOENBECK
RCS, INC.
900 WASHINGTON STREET, SUITE 780
VANCOUVER, WA 98660

SHAUN LOGUE
BROOKFIELD ENERGY MARKETING, INC.
480 BLVD. DE LA CITE
GATINEAU, PQ J8T 8R3
CANADA
FOR: BROOKFIELD RENWABLE ENERGY GROUP /
BROOKFIELD RENWABLE ENERGY PARTNERS LP

State Service

CHLOE LUKINS
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

ELIZABETH DORMAN
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

JIM WOODWARD
CALIFORNIA ENERGY COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

LILY CHOW
CPUC - ENERGY DIV.
EMAIL ONLY
EMAIL ONLY, CA 00000

SARA KAMINS
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

ALAN WECKER
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4102
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ALOKE GUPTA
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ARTHUR J. O'DONNELL
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
ROOM 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DAMON A. FRANZ
CALIF PUBLIC UTILITIES COMMISSION
DEMAND SIDE PROGRAMS BRANCH
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DAVID M. GAMSON
CALIF PUBLIC UTILITIES COMMISSION
DIVISION OF ADMINISTRATIVE LAW JUDGES
ROOM 5019
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

DONALD J. BROOKS

ED CHARKOWICZ

CALIF PUBLIC UTILITIES COMMISSION
PROCUREMENT STRATEGY AND OVERSIGHT BRANC
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

CALIF PUBLIC UTILITIES COMMISSION
PROCUREMENT STRATEGY AND OVERSIGHT BRANC
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

JAIME ROSE GANNON
CALIF PUBLIC UTILITIES COMMISSION
PROCUREMENT STRATEGY AND OVERSIGHT BRANC
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MEGHA LAKHCHAURA
CALIF PUBLIC UTILITIES COMMISSION
PROCUREMENT STRATEGY AND OVERSIGHT BRANC
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MICHAEL COLVIN
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5212
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

PAUL DOUGLAS
CALIF PUBLIC UTILITIES COMMISSION
PROCUREMENT STRATEGY AND OVERSIGHT BRANC
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

PETER SPENCER
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4104
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SCARLETT LIANG-UEJIO
CALIF PUBLIC UTILITIES COMMISSION
DEMAND SIDE PROGRAMS BRANCH
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

YAKOV LASKO
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4101
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MARC PRYOR
CALIFORNIA ENERGY COMMISSION
1516 9TH ST, MS 20
SACRAMENTO, CA 95814

MICHAEL JASKE
CALIFORNIA ENERGY COMMISSION
1516 9TH STREET, MS-20
SACRAMENTO, CA 95814

REBECCA TSAI-WEI LEE
CALIF PUBLIC UTILITIES COMMISSION
DRA - ADMINISTRATIVE BRANCH
770 L Street, Suite 1250
Sacramento, CA 95814

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Parties

ADAM GUSMAN
 CORPORATE COUNSEL
 GLACIAL ENERGY OF CALIFORNIA, INC.
 EMAIL ONLY
 EMAIL ONLY, VI 00000
 FOR: GLACIAL ENERGY OF CALIFORNIA, INC.

ANDREW WANG
 SOLARRESERVE, LLC
 EMAIL ONLY
 EMAIL ONL Y, CA 00000
 FOR: SOLARRESERVE

MARCUS V. DA CUNHA
 EMAIL ONLY
 EMAIL ONLY, CA 00000
 FOR: MARCUS V. DA CUNHA

SCOTT BLAISING
 BRAUN BLAISING MCLAUGHLIN P.C.
 EMAIL ONLY
 EMAIL ONLY, CA 00000
 FOR: KINGS RIVER CONSERVATION DISTRICT
 (KRCD)

ANDREW O. KAPLAN, ESQ.
 BROWN RUDNICK LLP
 ONE FINANCIAL CENTER
 BOSTON, MA 02111
 FOR: BEACON POWER, LLC

ABRAHAM SILVERMAN
 SR. COUNSEL, REGULATORY
 NRG ENERGY, INC.
 211 CARNEGIE CENTER DRIVE
 PRINCETON, NJ 08540
 FOR: NRG ENERGY, INC.

RICK C. NOGER
 PRAXAIR PLAINFIELD, INC.
 2711 CENTERVILLE ROAD, SUITE 400
 WILMINGTON, DE 19808
 FOR: PRAXAIR PLAINFIELD, INC.

KYLE W. DANISH
 VAN NESS FELDMAN, P.C.
 1050 THOMAS JEFFERSON ST., N. W.
 WASHINGTON, DC 20007-3877
 FOR: COALITION FOR EMISSION REDUCTION
 POLICY

VICTOR GONZALES
 CONSTELLATION NEW ENERGY, INC. (1359)
 111 MARKET PLACE, SUITE 500
 BALTIMORE, MD 21202
 FOR: CONSTELLATION NEW ENERGY, INC.

ALRINE WILLIAMS
 LEGAL COUNSEL
 LIBERTY POWER HOLDINGS LLC (1371)
 1901 W. CYPRESS CREEK ROAD, SUITE 600
 FORT LAUDERDALE, FL 33309
 FOR: LIBERTY POWER HOLDINGS LLC

ALRINE WILLIAMS
 LEGAL COUNSEL
 LIBERTY POWER DELAWARE LLC
 1901 W. CYPRESS CREEK ROAD, SUITE 600
 FORT LAUDERDALE, FL 33309
 FOR: LIBERTY POWER DELAWARE LLC

TRACY PHILLIPS
 VP OF MARKETING
 TIGER NATURAL GAS, INC.
 1422 E. 71ST., STE J
 TULSA, OK 74136
 FOR: TIGER NATURAL GAS, INC.

JASON ARMENTA
 CALPINE POWERAMERICA-CA, LLC
 717 TEXAS AVENUE, SUITE 1000
 HOUSTON, TX 77002
 FOR: CALPINE POWERAMERICA-CA, LLC

KEVIN BOUDREAUX
 ENERCAL USA LLC
 7660 WOODWAY DRIVE, STE. 471A
 HOUSTON, TX 77063
 FOR: ENERCAL USA, LLC

KARA MORGAN
 TRANSWEST EXPRESS, LLC
 555 SEVENTEENTH STREET, SUITE 2400
 DENVER, CO 80202
 FOR: TRANSWEST EXPRESS, LLC

BRIAN FICKETT
 VALLEY ELECTRIC ASSOCIATION
 800 E. HWY 372
 PAHRUMP, NV 89048
 FOR: VALLEY ELECTRIC ASSOCIATION

PAUL SHEPARD
 WILDFLOWER ENERGY
 333 S. GRAND AVENUE, SUITE 1570
 LOS ANGELES, CA 90071
 FOR: WILDFLOWER ENERGY

MICHAEL MAZUR
 PRINCIPAL
 3 PHASES RENEWABLES LLC (1373)
 2100 SEPULVEDA BLVD, SUITE 37
 MANHATTAN BEACH, CA 90266
 FOR: 3 PHASES RENEWABLES, LLC

INGER GOODMAN
 COMMERCE ENERGY INC
 1 CENTERPOINTE DRIVE, SUITE 350
 LA PALMA, CA 90623-2520
 FOR: COMMERCE ENERGY, INC.

DANIEL W. DOUGLASS
 DOUGLASS & LIDDELL
 21700 OXNARD STREET, SUITE 1030
 WOODLAND HILLS, CA 91367
 FOR: CONEDISON SOLUTIONS, INC./WESTERN
 POWER TRADING FORUM

AKBAR JAZAYEIRI
 DIR OF REVENUE & TARIFFS
 SOUTHERN CALIFORNIA EDISON COMPANY (338)
 2241 WALNUT GROVE AVE. / PO BOX 800
 ROSEMEAD, CA 91770
 FOR: SCE

RONALD MOORE
 SR. REGULATORY ANALYST
 GOLDEN STATE WATER CO / BEAR VALLEY ELEC
 630 EAST FOOTHILL BLVD.
 SAN DIMAS, CA 91773-9016
 FOR: GOLDEN STATE WATER COMPANY / BEAR
 VALLEY ELECTRIC

AIMEE SMITH
 SAN DIEGO GAS & ELECTRIC COMPANY
 101 ASH STREET, HQ-12
 SAN DIEGO, CA 92101
 FOR: SAN DIEGO GAS & ELECTRIC COMPANY

DANIEL KING
 SEMPRA U.S. GAS & POWER, LLC
 101 ASH STREET, HQ-15B
 SAN DIEGO, CA 92101
 FOR: SEMPRA U.S. GAS & POWER, LLC

GREG BASS
 NOBLE AMERICAS ENERGY SOLUTIONS, LLC
 401 WEST A STREET, STE. 500
 SAN DIEGO, CA 92101
 FOR: NOBLE AMERICAS ENERGY SOLUTIONS LLC

DONALD C. LIDDELL
 COUNSEL
 DOUGLASS & LIDDELL
 2928 2ND AVENUE
 SAN DIEGO, CA 92103
 FOR: STARWOOD POWER-MIDWAY,
 LLC/CALIFORNIA ENERGY STORAGE
 ALLIANCE/CAMCO INTERNATIONAL GROUP,
 INC./TAS ENERGY

MARCIE MILNER
 SHELL ENERGY (1374)
 4445 EASTGATE MALL, SUITE 100
 SAN DIEGO, CA 92121
 FOR: SHELL ENERGY NORTH AMERICA (US),
 L.P. (SHELL ENERGY)

SARAH TOMEK
 SR. ADVISOR, REGULATORY AFFAIRS WEST
 CAPITAL POWER CORPORATION
 9255 TOWNE CENTRE DRIVE, STE. 900
 SAN DIEGO, CA 92121
 FOR: CAPITAL POWER CORPORATION

THOMAS R. DARTON
 PILOT POWER GROUP, INC. (1365)
 8910 UNIVERSITY CENTER LANE, STE. 520
 SAN DIEGO, CA 92122
 FOR: PILOT POWER GROUP, INC.

GLORIA BRITTON
 REGULATORY AFFAIRS MGR.
 ANZA ELECTRIC CO-OPERATIVE, INC (909)
 PO BOX 39109 / 58470 HIGHWAY 371
 ANZA, CA 92539-1909
 FOR: ANZA ELECTRIC CO-OPERATIVE, INC.

KRISTINE MICHAELS
 CHIEF FINANCIAL OFFICER
 SOUTHERN CALIFORNIA TELEPHONE & ENERGY
 27515 ENTERPRISE CIRCLE WEST
 TEMECULA, CA 92590
 FOR: SOUTHERN CALIFORNIA TELEPHONE &
 ENERGY

TAM HUNT
 ATTORNEY
 124 W. ALAMAR AVE., NO. 3
 SANTA BARBARA, CA 93105
 FOR: COMMUNITY ENVIRONMENTAL COUNCIL

ANDREA MORRISON
 DIRECTOR - GOV'T. AND REGULATORY AFFAIRS
 DIRECT ENERGY SERVICES, LLC (1341)
 415 DIXON STREET
 ARROYO GRANDE, CA 93420
 FOR: DIRECT ENERGY, LLC/DIRECT ENERGY
 SERVICES

MONA TIERNEY-LLOYD
 DIR., WESTERN REGULATORY AFFAIRS
 ENERNOC, INC.
 PO BOX 378
 CAYUCOS, CA 93430
 FOR: ENERNOC, INC.

DAVID ORTH
 SAN JOAQUIN VALLEY POWER AUTHORITY
 ADMIN OFF @KINGS RIVER CONSERV DISTRICT
 4886 EAST JENSEN AVENUE
 FRESNO, CA 93725
 FOR: SAN JOAQUINVALLEY POWER AUTHORITY

EVELYN KAHL
 ALCANTAR & KAHL, LLP
 33 NEW MONTGOMERY STREET, SUITE 1850
 SAN FRANCISCO, CA 94015
 FOR: ENERGY PRODUCERS & USERS COALITION

DAVID MACMILLAN
 PRESIDENT
 MEGAWATT STORAGE FARMS, INC.
 3931 JEFFERSON AVE.
 WOODSIDE, CA 94062
 FOR: MEGAWATT STORAGE FARMS, INC.

SUE MARA
 PRINCIPAL
 RTO ADVISORS, LLC
 164 SPRINGDALE WAY
 REDWOOD CITY, CA 94062
 FOR: ALLIANCE FOR RETAIL ENERGY
 MARKETS/DIRECT ACCESS CUSTOMER COALITION

MARC D. JOSEPH
 ADAMS BROADWELL JOSEPH & CARDOZO
 601 GATEWAY BLVD., SUITE 1000
 SOUTH SAN FRANCISCO, CA 94080
 FOR: COALITION OF CALIFORNIA UTILITY
 EMPLOYEES

DIANA L. LEE
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 4107
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214
 FOR: DRA

THERESA L. MUELLER
 CITY AND COUNTY OF SAN FRANCISCO
 CITY HALL, ROOM 234
 1 DR. CARLTON B. GOODLETT PLACE
 SAN FRANCISCO, CA 94102-4682
 FOR: CITY AND COUNTY OF SAN FRANCISCO

MIKE CAMPBELL
 COMMUNITY CHOICE AGGREGATION DIR.
 CITY AND COUNTY OF SAN FRANCISCO
 1155 MARKET STREET, 4TH FL.
 SAN FRANCISCO, CA 94103
 FOR: CITY AND COUNTY OF SAN FRANCISCO

MATTHEW FREEDMAN
 THE UTILITY REFORM NETWORK
 115 SANSOME STREET, SUITE 900
 SAN FRANCISCO, CA 94104
 FOR: THE UTILITY REFORM NETWORK

SIERRA MARTINEZ
 ATTORNEY
 NATURAL RESOURCES DEFENSE COUNCIL
 111 SUTTER STREET, 20TH FLOOR
 SAN FRANCISCO, CA 94104
 FOR: NATIONAL RESOURCES DEFENSE COUNCIL

BRIAN CHERRY
 DIRECTOR - REGULATORY RELATIONS
 PACIFIC GAS AND ELECTRIC COMPANY (39)
 77 BEALE STREET ROOM 1087
 SAN FRANCISCO, CA 94105
 FOR: PACIFIC GAS AND ELECTRIC COMPANY

NORA SHERIFF
 ALCANTAR & KAHL
 33 NEW MONTGOMERY STREET, SUITE 1850
 SAN FRANCISCO, CA 94105
 FOR: CALIFORNIA LARGE ENERGY CONSUMERS
 ASSOCIATION (CLECA)

DEBORAH N. BEHLES
 ENVIRONMENTAL LAW AND JUSTICE CLINIC
 GOLDEN GATE UNIVERSITY SCHOOL OF LAW
 536 MISSION STREET
 SAN FRANCISCO, CA 94105-2968
 FOR: THE CALIFORNIA ENVIRONMENTAL
 JUSTICE ALLIANCE

BRIAN T. CRAGG
 GOODIN, MACBRIDE, SQUERI, DAY & LAMPREY
 505 SANSOME STREET, SUITE 900
 SAN FRANCISCO, CA 94111
 FOR: INDEPENDENT ENERGY PRODUCERS
 ASSOCIATION

JACK STODDARD
 MANATT PHELPS & PHILLIPS, LLP
 ONE EMBARCADERO CENTER, 30TH FL.
 SANFRANCISCO, CA 94111
 FOR: PANOCH ENERGY CENTER, LLC

MICHAEL B. DAY
 ATTORNEY
 GOODIN, MACBRIDE, SQUERI, DAY & LAMPREY,
 505 SANSOME ST., STE. 900
 SAN FRANCISCO, CA 94111
 FOR: ABENGOA SOLAR, INC.

SETH D. HILTON
 ATTORNEY AT LAW
 STOEL RIVES LLP
 555 MONTGOMERY STREET, SUITE 1288
 SAN FRANCISCO, CA 94111
 FOR: AES SOUTHLAND/ZEPHYR POWER
 TRANSMISSION

WILLIAM V. ROSTOV
 EARTHJUSTICE
 50 CALIFORNIA ST., STE. 500
 SAN FRANCISCO, CA 94111
 FOR: SIERRA CLUB CALIFORNIA

MICHAEL B. DAY

MARTIN A. MATTES

ATTORNEY
 GOODIN MACBRIDE SQUERI DAY & LAMPREY LLP
 505 SANSOME STREET, STE 900
 SAN FRANCISCO, CA 94111-3133
 FOR: CALENERGY GENERATION

NOSSAMAN, LLP
 50 CALIFORNIA STREET, 34TH FL.
 SAN FRANCISCO, CA 94111-4799
 FOR: NOSSAMAN, LLP

LISA A. COTTLE
 ATTORNEY AT LAW
 WINSTON & STRAWN LLP
 101 CALIFORNIA STREET, 39TH FLOOR
 SAN FRANCISCO, CA 94111-5802
 FOR: GENON ENERGY, INC.

EDWARD O'NEILL
 DAVIS WRIGHT TREMAINE LLP
 505 MONTGOMERY STREET, SUITE 800
 SAN FRANCISCO, CA 94111-6533
 FOR: SOUTH SAN JOAQUIN IRRIGATION
 DISTRICT

JEFFREY P. GRAY
 DAVIS WRIGHT TREMAINE, LLP
 505 MONTGOMERY STREET, SUITE 800
 SAN FRANCISCO, CA 94111-6533
 FOR: CALPINE CORPORATION

MARK HUFFMAN
 LAW DEPT
 PACIFIC GAS & ELECTRIC COMPANY
 PO BOX 7442, B30A
 SAN FRANCISCO, CA 94120
 FOR: PACIFIC GAS AND ELECTRIC COMPANY

SARA STECK MYERS
 ATTORNEY AT LAW
 122 - 28TH AVENUE
 SAN FRANCISCO, CA 94121
 FOR: CENTER FOR ENERGY EFFICIENCY AND
 RENEWABLE TECHNOLOGIES (CEERT)

JENNIFER CHAMBERLIN
 LS POWER DEVELOPMENT, LLC
 5000 HOPYARD ROAD, SUITE 480
 PLEASANTON, CA 94588
 FOR: LS POWER

JOHN L. GEESMAN
 ATTORNEY
 DICKSON GEESMAN LLP
 1999 HARRISON STREET, STE. 2000
 OAKLAND, CA 94612
 FOR: ALLIANCE FOR NUCLEAR
 RESPONSIBILITY (A4NR)

LAURENCE G. CHASET
 KEYES FOX & WIEDMAN LLP
 436 14TH STREET, STE. 1305
 OAKLAND, CA 94612
 FOR: FIRENDS OF THE EARTH

LAURENCE G. CHASET
 KEYES FOX & WIEDMAN, LLP
 436 14TH STREET, STE. 1305
 OAKLAND, CA 94612
 FOR: INTERSTATE RENEWABLE ENERGY
 COUNCIL, INC.

PATRICK VANBEEK
 DIR - CUSTOMER SUPPORT
 COMMERCIAL ENERGY OF CALIFORNIA
 7677 OAKPORT STREET, STE. 525
 OAKLAND, CA 94621
 FOR: COMMERCIAL ENERGY OF CALIFORNIA

GREGG MORRIS
 DIRECTOR
 GREEN POWER INSTITUTE
 2039 SHATTUCK AVENUE, STE 402
 BERKELEY, CA 94704
 FOR: GREEN POWER INSTITUTE

LAURA WISLAND
 SENIOR ENERGY ANALYST
 UNION OF CONCERNED SCIENTISTS
 2397 SHATTUCK AVE., STE. 203
 BERKELEY, CA 94704
 FOR: UNION OF CONCERNED SCIENTISTS

LINDA AGERTER
 LARGE-SCALE SOLAR ASSOCIATION
 51 PARKSIDE DRIVE
 BERKELEY, CA 94705
 FOR: LARGE-SCALE SOLAR ASSOCIATION

R. THOMAS BEACH
 CROSSBORDER ENERGY
 2560 9TH ST., SUITE 213A
 BERKELEY, CA 94710-2557
 FOR: THE CALIFORNIA COGENERATION COUNCIL

ELIZABETH KELLY
 REG. AND LEGAL COUNSEL
 MARIN ENERGY AUTHORITY
 781 LINCOLN AVENUE, SUITE 320
 SAN RAFAEL, CA 94901
 FOR: MARIN ENERGY AUTHORITY

BRAD BORDINE
 DISTRIBUTED ENERGY CONSUMER ADVOCATES
 516 WHITEWOOD DRIVE
 SAN RAFAEL, CA 94903
 FOR: DISTRIBUTED ENERGY CONSUMER
 ADVOCATES

BARBARA GEORGE
 WOMEN'S ENERGY MATTERS
 PO BOX 548
 FAIRFAX, CA 94978-0548
 FOR: WOMEN'S ENERGY MATTERS

JAN REID
 COAST ECONOMICS CONSULTING
 3185 GROSS ROAD
 SANTA CRUZ, CA 95062
 FOR: L. JAN REID

JUDITH B. SANDERS
 SR. COUNSEL
 CALIF. INDEPENDENT SYSTEM OPERATOR CORP
 250 OUTCROPPING WAY
 FOLSOM, CA 95630
 FOR: CALIFORNIA INDEPENDENT SYSTEM
 OPERATOR CORPORATION

KELLY M. FOLEY
 ATTORNEY
 THE VOTE SOLAR INITIATIVE
 2089 TRACY COURT
 FOLSOM, CA 95630
 FOR: THE VOTE SOLAR INITIATIVE

MARGARET MILLER
 BROOKFIELD RENEWABLE ENERGY GROUP
 513 SAN MARCO PLACE
 EL DORADO HILLS, CA 95762
 FOR: BROOKFIELD RENEWABLE ENERGY GROUP

STEPHEN T. GREENLEAF
 V.P. & COMPLIANCE DIRECTOR
 J.P. MORGAN CHASE BANK, N.A.
 2864 ABERDEEN LANE
 EL DORADO HILLS, CA 95762
 FOR: J.P. MORGAN VENTURES ENERGY
 CORPORATION (JPMVEC) / BE CA LLC

DOUGLAS E. DAVIE
 WELLHEAD ELECTRIC COMPANY
 650 BERECUT DRIVE, STE. C
 SACRAMENTO, CA 95811
 FOR: WELLHEAD ELECTRIC COMPANY

CHRISTOPHER T. ELLISON
 ATTORNEY
 ELLISON, SCHNEIDER & HARRIS, L.L.P
 2600 CAPITOL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5905
 FOR: PATHFINDER RENEWABLE WIND ENERGY,
 LLC

C/O ANDY BROWN
 ELLISON, SCHNEIDER & HARRIS, LLP
 2600 CAPITAL AVENUE, SUITE 400
 SACRAMENTO, CA 95816-5931
 FOR: NV ENERGY / CALIFORNIA PACIFIC
 ELECTRIC COMPANY (CALPECO)

KAREN MILLS
 CALIFORNIA FARM BUREAU FEDERATION
 2300 RIVER PLAZA DRIVE
 SACRAMENTO, CA 95833
 FOR: CALIFORNIA FARM BUREAU FEDERATION

DANIEL SILVERIA
 GEN MGR
 SURPRISE VALLEY ELECTRIC CORP.
 PO BOX 691
 ALTURAS, CA 96101
 FOR: SURPRISE VALLEY ELECTRIC
 CORPORATION

ROBERT MARSHALL
 GENERAL MANAGER
 PLUMAS SIERRA RURAL ELECTRIC COOP. (908)
 73233 STATE ROUTE 70 / PO BOX 2000
 PORTOLA, CA 96122-7069
 FOR: PLUMAS SIERRA RURAL ELECTRIC CORP

BEN VITALE
 THE CLIMATE TRUST

DONALD BROOKHYSER
 ALCANTAR & KAHL

65 SW YAMHILL ST., STE. 400
 PORTLAND, OR 97204
 FOR: THE CLIMATE TRUST

1300 SW FIFTH AVE., SUITE 1750
 PORTLAND, OR 97210
 FOR: COGENERATION ASSOCIATION OF
 CALIFORNIA

MARY WIENCKE
 PACIFICORP
 825 N. E. MULTNOMAH, SUITE 1800
 PORTLAND, OR 97232
 FOR: PACIFICORP

GIFFORD JUNG
 POWEREX CORPORATION
 666 BURRARD STREET, SUITE 1400
 VANCOUVER, BC V5R 4Y2
 CANADA
 FOR: POWEREX CORPORATION

Information Only

ANDRA PLIGAVKO
 FIRST SOLAR DEVELOPMENT, INC.
 EMAIL ONLY
 EMAIL ONLY, CA 00000

BARBARA R. BARKOVICH
 BARKOVICH & YAP, INC.
 EMAIL ONLY
 EMAIL ONLY, CA 00000

BRAD MEIKLE
 SOVEREIGN ENERGY, LLC
 EMAIL ONLY
 EMAIL ONLY, CA 00000

CATHIE ALLEN
 REGULATORY MGR.
 PACIFICORP
 EMAIL ONLY
 EMAIL ONLY, OR 00000

DANIEL PATRY
 PACIFIC GAS AND ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DAVID HICKS
 DIAMOND GENERATING CORPORATION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DIANE FELLMAN
 DIR - GOVERNMENTAL & REGULATORY AFFAIRS
 NRG ENERGY, INC.
 EMAIL ONLY
 EMAIL ONLY, CA 00000

DYANA MARIE DELFIN-POLK
 CLEAN COALITION
 EMAIL ONLY
 EMAIL ONLY, CA 00000

GEORGE ZAHARIUDAKIS
 PACIFIC GAS AND ELECTRIC COMPANY
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JODY S. LONDON
 JODY LONDON CONSULTING
 EMAIL ONLY
 EMAIL ONLY, CA 00000

JOHN W. LESLIE, ESQ.
 MCKENNA LONG & ALDRIDGE LLP
 EMAIL ONLY
 EMAIL ONLY, CA 00000

KELSEY SOUTHERLAND
 TAS ENERGY
 EMAIL ONLY
 EMAIL ONLY, TX 00000

KENNETH SAHM WHITE
 CLEAN COALITION
 EMAIL ONLY
 EMAIL ONLY, CA 00000
 FOR: CLEAN COALITION

LYNN HAUG
 ELLISON SCHNEIDER & HARRIS L.L.P.
 EMAIL ONLY
 EMAIL ONLY, CA 00000

MATTHEW BARMACK
CALPINE CORPORATION
EMAIL ONLY
EMAIL ONLY, CA 00000

OLIVIA PARA
DAVIS WRIGHT TREMAINE LLP
EMAIL ONLY
EMAIL ONLY, CA 00000

RANDY KELLER
DIRECTOR OF DEVELOPMENT
CALENERGY OPERATING CORPORATION
EMAIL ONLY
EMAIL ONLY, CA 00000

ROBERT GEX
DAVIS WRIGHT TREMAINE LLP
EMAIL ONLY
EMAIL ONLY, CA 00000

TAM HUNT
CLEAN COALITION
EMAIL ONLY
EMAIL ONLY, CA 00000

VIDHYA PRABHAKARAN
DAVIS WRIGHT & TREMAINE, LLP
EMAIL ONLY
EMAIL ONLY, CA 00000

WILLIAM J. KEESE
EMAIL ONLY
EMAIL ONLY, CA 00000

MRW & ASSOCIATES, LLC
EMAIL ONLY
EMAIL ONLY, CA 00000

DAVIS WRIGHT TREMAINE LLP
EMAIL ONLY
EMAIL ONLY, CA 00000

ALICE GONG
PACIFIC GAS AND ELECTRIC COMPANY
EMAIL ONLY
EMAIL ONLY, CA 00000-0000

ERIC HSIEH
A 123 SYSTEMS INC.
155 FLANDERS RD
WESTBOROUGH, MA 01581-1032

MIKE BERLINSKI
BEACON POWER, LLC
65 MIDDLESEX ROAD
TYNGSBORO, MA 01879

RACHEL WILSON
SYNAPSE ENERGY ECONOMIS, INC.
485 MASSACHUSETTS AVE., 2ND FLOOR
CAMBRIDGE, MA 02129

NEHAL DIVEKAR
SYNAPSE ENERGY ECONOMICS INC.
485 MASSACHUSETTS AVENUE, STE. 2
CAMBRIDGE, MA 02139

PATRICK LUCKOW
SYNAPSE ENERGY ECONOMICS, INC.
485 MASSACHUSETTS AVE., 2ND FL.
CAMBRIDGE, MA 02139

ROBERT FAGAN
SYNAPSE ENERGY & ECONOMICS
485 MASSACHUSETTS AVE., 2ND FLOOR
CAMBRIDGE, MA 02139

THOMAS J. VITOLO
SYNAPSE ENERGY ECONOMICS, INC.
485 MASSACHUSETTS AVENUE, STE. 2
CAMBRIDGE, MA 02139

ALEXANDER DABERKO
CALPEAK POWER, LLC
591 PUTNAM AVENUE
GREENWICH, CT 06830

ADAM FAIRBANKS
DIR - REGULATORY AND RETAIL STRUCTURING
CONEDISON SOLUTIONS, INC.
100 SUMMIT LAKE DRIVE, STE. 410
VALHALLA, NY 10595

RICHARD J. HUDSON, JR.
DIR. - REGULATORY & LEGISLATIVE AFFAIRS
CONEDISON SOLUTIONS, INC.
100 SUMMIT LAKE DR., STE. 410
VALHALLA, NY 10595

KENDRA ULRICH
NUCLEAR CAMPAIGNER
FRIENDS OF THE EARTH
1100 15TH STREET, NW, 11TH FLOOR
WASHINGTON, DC 20005

S.DAVID FREEMAN
C/O FRIENDS OF THE EARTH
1100 15TH STREET, NW, 11TH FLOOR
WASHINGTON, DC 20005

ANTHONY MANSELL
INTERNATIONAL EMISSIONS TRADING ASSN.
1730 RHODE ISLAND AVE., NW, STE. 802
WASHINGTON, DC 20036

YANIRA M. GOMEZ
LIBERTY POWER CORP.
1901 W. CYPRESS CREEK RD., STE. 600
FORT LAUDERDALE, FL 33309

SHAWN NICHOLS
SUMMIT POWER GROUP
1324 CLARKSON CLAYTON CENTER, STE. 119
BALLWIN, MO 63011-2145

JIM ROSS
RCS, INC.
500 CHESTERFIELD CENTER, SUITE 320
CHESTERFIELD, MO 63017

CHRIS HENDRIX
TEXAS RETAIL ENERGY
2001 SE 10TH STREET
BENTONVILLE, AR 72716

ERIN SZALKOWSKI
CORPORATE COUNSEL
CLEAN LINE ENERGY PARTNERS, LLC
1001 MCKINNEY STREET, SUITE 700
HOUSTON, TX 77002
FOR: CENTENNIAL WEST CLEAN LINE LLC

CHARLES PURSHOUSE
CAMCO INTERNATIONAL GROUP, INC.
390 INTERLOCKEN CRESCENT, SUITE 490
BROOMFIELD, CO 80021

CAITLIN COLLINS LIOTIRIS
ENERGY STRATEGIES, LLC
215 SOUTH STATE STREET, STE 200
SALT LAKE CITY, UT 84111

GIANCARLO ESTRADA
KIS MAYES LAW FIRM
ONE EAST CAMELBACK ROAD, STE. 550
PHOENIX, AZ 85012

JOHN CANDELARIA
ASPEN ENVIRONMENTAL GROUP
10624 S. EASTERN AVE., STE. A-577
HENDERSON, NV 89052

PAUL THOMSEN
DIR. - POLICY & BUSINESS DEVELOPMENT
ORMAT TECHNOLOGIES INC.
6225 NEIL ROAD
RENO, NV 89511
FOR: ORMAT TECHNOLOGIES

RON KNECHT
1009 SPENCER ST
CARSON, NY 89703-5422

SARAH FRIEDMAN
SIERRA CLUB
714 W. OLYMPIC BLVD., STE. 1000
LOS ANGELES, CA 90015

ADAM GREEN
SOLARRESERVE
2425 OLYMPIC BLVD., STE. 500E
SANTA MONICA, CA 90404

MARILYN LYON
SOUTH BAY CITIES COUNCIL OF GOVERNMENTS
SOUTH BAY ENVIRONMENTAL SERVICES CTR.
20285 S. WESTERN AVE., STE. 100
TORRANCE, CA 90501

GREGORY KLATT
DOUGLASS & LIDDELL
411 E. HUNTINGTON DR., STE. 107-356
ARCADIA, CA 91006
FOR: TIGER NATURAL GAS, INC.

FRED MOBASHERI
CONSULTANT

CAROL SCHMID-FRAZEE
ATTORNEY AT LAW

ELECTRIC POWER GROUP, LLC
201 SOUTH LAKE AVE., SUITE 400
PASADENA, CA 91101

SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE
ROSEMEAD, CA 91765

AMANDA KLOPF
SOUTHERN CALIFORNIA EDISON COMPANY
PO BOX 800/2244 WALNUT GROVE AVE.
ROSEMEAD, CA 91770

CASE ADMINISTRATION
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVENUE, RM. 321
ROSEMEAD, CA 91770

MELISSA A. HOVSEPIAN
SOUTHERN CALIFORNIA EDISON COMPANY
2244 WALNUT GROVE AVE. / PO BOX 800
ROSEMEAD, CA 91770

SHAWN BAILEY
DIRECTOR - PLANNING & ANALYSIS
SEMPRA US GAS AND POWER
101 ASH STREET
SAN DIEGO, CA 92101-3017

CENTRAL FILES
SAN DIEGO GAS AND ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP31-E
SAN DIEGO, CA 92123

JENNIFER PIERCE
CALIFORNIA REGULATORY AFFAIRS
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT
SAN DIEGO, CA 92123

REMEDIOS SANTOS
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK CT., CP31E
SAN DIEGO, CA 92123

WENDY KEILANI
REGULATORY CASE MGR.
SAN DIEGO GAS & ELECTRIC COMPANY
8330 CENTURY PARK COURT, CP32D
SAN DIEGO, CA 92123

THOMAS C. SAILE
ENERGY CONTRACTS ORIGINATOR
SAN DIEGO GAS & ELECTRIC COMPANY
8315 CENTURY PARK COURT, CP21D
SAN DIEGO, CA 92123-1548

CRAIG POSPISIL
EDISON MISSION ENERGY
3 MACARTHUR PLACE, STE. 100
SANTA ANA, CA 92707

RON DICKERSON
CALIFORNIA CONSUMERS ALLIANCE
PO BOX 3751
CLOVIS, CA 93613

NICOLAI SCHLAG
ENERGY & ENVIRONMENTAL ECONOMICS, INC.
101 MONTGOMERY ST., STE 1600
SAN FRANCISCO, CA 94101

DENNIS J. HERRERA
CITY AND COUNTY OF SAN FRANCISCO
CITY HALL, ROOM 234
1 DR. CARLTON B. GOODLET PLACE
SAN FRANCISCO, CA 94102

KARI KLOBERDANZ
REGULATORY RELATIONS MANAGER
SEMPRA ENERGY UTILITIES
601 VAN NESS AVE., STE. 2060
SAN FRANCISCO, CA 94102

SHANA FOLEY
ENVIRONMENTAL LAW & JUSTICE CLINIC
536 MISSION STREET
SAN FRANCISCO, CA 94102

JEANNE M. SOLE
DEPUTY CITY ATTORNEY
CITY AND COUNTY OF SAN FRANCISCO
1 DR. CARLTON B. GOODLETT PLACE, RM. 234
SAN FRANCISCO, CA 94102-4682

ETHAN RAVAGE
WEST COAST LEAD - US
INTERNATIONAL EMISSIONS TRADING ASSN.

AHMAD FARUQUI
THE BRATTLE GROUP
201 MISSION ST., STE. 2800

456 MONTGOMERY ST., 18TH FLOOR
 SAN FRANCISCO, CA 94104
 FOR: INTERNATIONAL EMISSIONS TRADING
 ASSOCIATION (IETA)

SAN FRANCISCO, CA 94105

BARNEY SPECKMAN
 VP - GRID MANAGEMENT
 NEXANT
 101 SECOND STREET, 11TH FLOOR
 SAN FRANCISCO, CA 94105

BRUCE PERLSTEIN, PH.D.
 NAVIGANT CONSULTING, INC.
 SPEAR STREET TOWER
 ONE MARKET ST., STE. 1200
 SAN FRANCISCO, CA 94105

KAREN TERRANOVA
 ALCANTAR & KAHL
 33 NEW MONTGOMERY STREET, SUITE 1850
 SAN FRANCISCO, CA 94105

KIMBERLY C. JONES
 PACIFIC GAS AND ELECTRIC COMPANY
 77 BEALE STREET, MC B9A, ROOM 904
 SAN FRANCISCO, CA 94105

MATHEW VESPA
 SIERRA CLUB
 85 SECOND STREET, 2ND FLOOR
 SAN FRANCISCO, CA 94105

MATTHEW GONZALES
 SENIOR CASE MANAGER
 PACIFIC GAS AND ELECTRIC COMPANY
 77 BEALE STREET, ROOM 918
 SAN FRANCISCO, CA 94105

MICHAEL ALCANTAR
 ATTORNEY AT LAW
 ALCANTAR & KAHL LLP
 33 NEW MONTGOMERY STREET, SUITE 1850
 SAN FRANCISCO, CA 94105

RACHEL MCMAHON
 FIRST SOLAR
 525 MARKET STREET, 15TH FLOOR
 SAN FRANCISCO, CA 94105

WILLIAM H. BOOTH
 ALCANTAR & KAHL
 33 NEW MONTGOMERY ST., STE. 1850
 SAN FRANCISCO, CA 94105

TOM JARMAN
 ENERGY
 PACIFIC GAS AND ELECTRIC COMPANY
 77 BEALE STREET, RM. 909, MC B9A
 SAN FRANCISCO, CA 94105-1814

ADENIKE ADEYEYE
 EARTHJUSTICE
 50 CALIFORNIA ST., STE. 500
 SAN FRANCISCO, CA 94111

JESSIE BAIRD
 EARTHJUSTICE
 50 CALIFORNIA ST., STE. 500
 SAN FRANCISCO, CA 94111

PAUL R. CORT
 EARTHJUSTICE
 50 CALIFORNIA ST., STE. 500
 SAN FRANCISCO, CA 94111

SUZY HONG
 ATTORNEY AT LAW
 GOODIN MACBRIDE SQUERI DAY & LAMPREY
 505 SANSOME STREET, SUITE 900
 SAN FRANCISCO, CA 94111

TODD O. EDMISTER
 COUNSEL
 BINGHAM MCCUTCHEN LLP
 THREE EMBARCADERO CENTER
 SAN FRANCISCO, CA 94111

WILL MITCHELL
 COMPETITIVE POWER VENTURES, INC.
 505 SANSOME STREET, STE. 475
 SAN FRANCISCO, CA 94111

IRENE K. MOOSEN
 ATTORNEY AT LAW

CALIFORNIA ENERGY MARKETS
 425 DIVISADERO ST. STE 303

CITY AND COUNTY OF SAN FRANCISCO
53 SANTA YNEZ AVE.
SAN FRANCISCO, CA 94112

SAN FRANCISCO, CA 94117-2242

CHARLES R. MIDDLEKAUFF
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 7442, MC-B30A-2475
SAN FRANCISCO, CA 94120

CASE COORDINATION
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 770000; MC B9A
SAN FRANCISCO, CA 94177

MIYUKI IWAHASHI
PACIFIC GAS & ELECTRIC COMPANY
PO BOX 770000
SAN FRANCISCO, CA 94177

BETH VAUGHN
CALIFORNIA COGENERATION COUNCIL
4391 N. MARSH ELDER COURT
CONCORD, CA 94521

SEAN BEATTY
DIRECTOR - WEST REGULATORY AFFAIRS
GENON ENERGY, INC.
PO BOX 192
PITTSBURG, CA 94565

AVIS KOWALEWSKI
CALPINE CORPORATION
4160 DUBLIN BLVD, SUITE 100
DUBLIN, CA 94568

GREGORY BLUE
PRINCIPAL
GTB CONSULTING
3161 WALNUT BLVD
WALNUT CREEK, CA 94596

SHANA LAZEROW
ATTORNEY
COMMUNITIES FOR A BETTER ENVIRONMENT
1904 FRANKLIN STREET, STE 600
OAKLAND, CA 94612
FOR: CALIFORNIA ENVIRONMENTAL JUSTICE
ALLIANCE

THADEUS B. CULLEY
KEYES, FOX & WIEDMAN LLP
436 14TH STREET, STE. 1305
OAKLAND, CA 94612
FOR: FRIENDS OF THE EARTH

TIM LINDL
.
INTERSTATE RENEWABLE ENERGY COUNCIL, INC
436 14TH ST., STE. 1305
OAKLAND, CA 94612

DAVID MARCUS
PO BOX 1287
BERKELEY, CA 94701

ERIC G. GIMON
TECHNICAL CONSULTANT
THE VOTE SOLAR INITIATIVE
2727 MARIN AVE.
BERKELEY, CA 94708

NANCY RADER
EXECUTIVE DIRECTOR
CALIFORNIA WIND ENERGY ASSOCIATION
2560 NINTH STREET, SUITE 213A
BERKELEY, CA 94710

JEREMY WAEN
REGULATORY ANALYST
MARIN ENERGY AUTHORITY
781 LINCOLN AVENUE, STE. 320
SAN RAFAEL, CA 94901

PHILIP MULLER
SCD ENERGY SOLUTIONS
436 NOVA ALBION WAY
SAN RAFAEL, CA 94903

DAVID WEIDBERG
JOHNSON CONTROLS
901 CAMPISI AVE.
CAMPBELL, CA 95008

RICH QUATTRINI
DIR. PRODUCT MANAGEMENT

PUSHKAR G. WAGLE
FLYNN RESOURCE CONSULTANTS, INC.

JOHNSON CONTROLS
901 CAMPISI WAY, STE 260
CAMPBELL, CA 95008-2348

2900 GORDON AVENUE, SUITE 100-3
SANTA CLARA, CA 95051

DEVRA WANG
STAFF SCIENTIST
NATURAL RESOURCES DEFENSE COUNCIL
111 SUTTER STREET, 20TH FLOOR
SAN FRANCISCO, CA 95104

JEFFREY SHIELDS
GEN MGR.
SOUTH SAN JOAQUIN IRRIGATION DISTRICT
PO BOX 747
RIPON, CA 95366-0747

DOUGLAS M. GRANDY, P.E.
CALIFORNIA ONSITE GENERATION
DG TECHNOLOGIES
1220 MACAULAY CIRCLE
CARMICHAEL, CA 95608

MARTIN HOMEC
PO BOX 4471
DAVIS, CA 95617

DELPHINE HOU
CALIF. INDEPENDENT SYSTEMS OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

CAL. INDEPENDENT SYSTEM OPERATOR CORP.
250 OUTCROPPING WAY
FOLSOM, CA 95630

BRIAN THEAKER
NRG ENERGY
3161 KEN DEREK LANE
PLACERVILLE, CA 95667

DANIEL KIM
WESTLANDS SOLAR PARK
PO BOX 582844
ELK GROVE, CA 95757

JACQUELINE M. DEROSA
DIRECTOR OF REGULATORY AFFAIRS - CA
CUSTOMIZED ENERGY SOLUTIONS
101 PARKSHORE DRIVE SUITE 100
FOLSOM, CA 95762

DAVID MILLER, PHD
CTR. FOR ENERGY EFFECIENCY & RENEWABLE
1100 ELEVENTH ST., STE. 311
SACRAMENTO, CA 95814

KEVIN WOODRUFF
WOODRUFF EXPERT SERVICES
1100 K STREET, SUITE 204
SACRAMENTO, CA 95814
FOR: THE UTILITY REFORM NETWORK

NICOLE WRIGHT
BRAUN BLAISING MCLAUGHLIN & SMITH
915 L STREET, SUITE 1270
SACRAMENTO, CA 95814

STEVEN KELLY
POLICY DIRECTOR
INDEPENDENT ENERGY PRODUCERS ASSCIATION
1215 K STREET, STE. 900
SACRAMENTO, CA 95814

RONALD LIEBERT
ATTORNEY AT LAW
ELLISON SCHNEIDER & HARRIS LLP
2600 CAPITOL AVENUE, STE. 400
SACRAMENTO, CA 95816

BRIAN BIERING
ELLISON SCHNEIDER & HARRIS L.L.P.
2600 CAPITOL AVENUE, SUITE 400
SACRAMENTO, CA 95816-5905
FOR: PACIFICORP

CHASE B. KAPPEL
ELLISON SCHNEIDER & HARRIS LLP
2600 CAPITOL AVENUE, SUITE 400
SACRAMENTO, CA 95816-5905

DOUGLAS K. KERNER
ATTORNEY AT LAW
ELLISON, SCHNEIDER & HARRIS, LLP

GREGGORY L. WHEATLAND
ELLISON SCHNEIDER & HARRIS L.L.P.
2600 CAPITOL AVENUE, SUITE 400

2600 CAPITOL AVENUE, SUITE 400
SACRAMENTO, CA 95816-5905

SACRAMENTO, CA 95816-5905

RACHEL GOLD
LARGE SCALE SOLAR ASSOCIATION
2501 PORTOLA WAY
SACRAMENTO, CA 95818

SHANNON EDDY
EXECUTIVE DIRECTOR
LARGE SCALE SOLAR ASSOCIATION
2501 PORTOLA WAY
SACRAMENTO, CA 95818

ANN TROWBRIDGE
ATTORNEY
DAY CARTER & MURPHY LLP
3620 AMERICAN RIVER DR., STE. 205
SACRAMENTO, CA 95864

JACK ELLIS
1425 ALPINE WAY / PO BOX 6600
LAKE TRAHOE, CA 96145-6600

ROSS VAN NESS
ALCANTAR & KAHL
1300 SW FIFTH AVE., STE. 1750
PORTLAND, OR 97209

LISA SCHWARTZ
REGULATORY ASSISTANCE PROJECT
429 NE NORTH NEBERGALL LOOP
ALBANY, OR 97321

DONALD SCHOENBECK
RCS INC.
900 WASHINGTON STREET, SUITE 780
VANCOUVER, WA 98660

DANIEL JURIJEW
SR. MGR - REGULATORY AFFAIRS WEST
CAPITAL POWER CORPORATION
1200 - 10423 101 ST. NW
EDMONTON, AB T5H 0E9
CANADA

PETER CAVAN
PULSE ENERGY
576 SEYMOUR ST., STE. 600
VANCOUVER, BC V6B 3K1
CANADA

State Service

DAVID PECK
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

JORDAN PARRILLO
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

LILY CHOW
REGULATORY ANALYST
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

VALERIE KAO
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 00000

ALAN WECKER
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4102
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ALOKE GUPTA
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

ARTHUR J. O'DONNELL
 CALIF PUBLIC UTILITIES COMMISSION
 INFRASTRUCTURE PLANNING AND PERMITTING B
 ROOM 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

BRIAN STEVENS
 CALIF PUBLIC UTILITIES COMMISSION
 PROCUREMENT STRATEGY AND OVERSIGHT BRANC
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

CARLOS A. VELASQUEZ
 CALIF PUBLIC UTILITIES COMMISSION
 INFRASTRUCTURE PLANNING AND PERMITTING B
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

CHLOE LUKINS
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PLANNING & POLICY BRANCH
 ROOM 4101
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

CHRIS UNGSON
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PLANNING & POLICY BRANCH
 ROOM 4104
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

DAMON A. FRANZ
 CALIF PUBLIC UTILITIES COMMISSION
 DEMAND SIDE PROGRAMS BRANCH
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

DAVID M. GAMSON
 CALIF PUBLIC UTILITIES COMMISSION
 DIVISION OF ADMINISTRATIVE LAW JUDGES
 ROOM 5019
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

DAVID SIAO
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PLANNING & POLICY BRANCH
 ROOM 4101
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

EDWARD F. RANDOLPH
 CALIF PUBLIC UTILITIES COMMISSION
 ENERGY DIVISION
 ROOM 4004
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

IRYNA KWASNY
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 4107
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

KARIN M. HIETA
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PLANNING & POLICY BRANCH
 ROOM 4102
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

KE HAO OUYANG
 CALIF PUBLIC UTILITIES COMMISSION
 ELECTRICITY PLANNING & POLICY BRANCH
 ROOM 4104
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

KEITH D WHITE
 CALIF PUBLIC UTILITIES COMMISSION
 INFRASTRUCTURE PLANNING AND PERMITTING B
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

KEVIN R. DUDNEY
 CALIF PUBLIC UTILITIES COMMISSION
 INFRASTRUCTURE PLANNING AND PERMITTING B
 AREA 4-A
 505 VAN NESS AVENUE
 SAN FRANCISCO, CA 94102-3214

MARCELO POIRIER
 CALIF PUBLIC UTILITIES COMMISSION
 LEGAL DIVISION
 ROOM 5025

MEGHA LAKHCHAURA
 CALIF PUBLIC UTILITIES COMMISSION
 PROCUREMENT STRATEGY AND OVERSIGHT BRANC
 AREA 4-A

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

MICHELE KITO
CALIF PUBLIC UTILITIES COMMISSION
DEMAND SIDE ANALYSIS BRANCH
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

NATHANIEL SKINNER
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

NIKA ROGERS
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4101
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

NOUSHIN KETABI
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

PATRICK L. YOUNG
CALIF PUBLIC UTILITIES COMMISSION
INFRASTRUCTURE PLANNING AND PERMITTING B
AREA 4-A
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

PETER SPENCER
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4104
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

RADU CIUPAGEA
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PRICING AND CUSTOMER PROGRAM
ROOM 4104
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

SEPIDEH KHOSROWJAH
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5202
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

YAKOV LASKO
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PLANNING & POLICY BRANCH
ROOM 4101
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

WILLIAM DIETRICH
CPUC
INFRASTRUCTURE PLANNING BRANCH
505 VAN NESS AVE., AREA 4-A
SAN FRANCISCO, CA 94105-3214

CONSTANCE LENI
CALIFORNIA ENERGY COMMISSION
MS-20
1516 NINTH STREET
SACRAMENTO, CA 95814

MARC S. PRYOR
CALIFORNIA ENERGY COMMISSION
1516 NINTH STREET
SACRAMENTO, CA 95814

MICHAEL JASKE
CALIFORNIA ENERGY COMMISSION
1516 9TH STREET, MS-20
SACRAMENTO, CA 95814

REBECCA TSAI-WEI LEE
CALIF PUBLIC UTILITIES COMMISSION
DRA - ADMINISTRATIVE BRANCH
770 L Street, Suite 1250
Sacramento, CA 95814

[TOP OF PAGE](#)

[BACK TO INDEX OF SERVICE LISTS](#)

List of Non-Email Recipients

JOSEPH R. KLOBERDANZ
MGR - REGULATORY AFFAIRS
SAN DIEGO GAS & ELECTRIC COMPANY
PO BOX 1831 SAN DIEGO CA 92112

BRIAN FICKETT
VALLEY ELECTRIC ASSOCIATION
800 E. HWY 372
PAHRUMP NV 89048

JOAN RENEHAN
913 CROWN AVENUE
SANTA BARBARA CA 93111

JOHN HUGHES
MGR. - REGULATORY AFFAIRS
SOUTHERN CALIFORNIA EDISON COMPANY
601 VAN NESS AVENUE, STE. 2040
SAN FRANCISCO CA 94102

STACIE BEHNKE
VALLEY ELECTRIC ASSOCIATION
800 E. HWY. 372
PAHRUMP NV 89048

DENNIS J. HERRERA
CITY AND COUNTY OF SAN FRANCISCO
CITY HALL, ROOM 234
1 DR. CARLTON B. GOODLET PLACE
SAN FRANCISCO CA 94102

VICTOR GONZALES
CONSTELLATION NEW ENERGY, INC.
(1359)
111 MARKET PLACE, SUITE 500
BALTIMORE MD 21202

HENRY / DOROTHY COLLINS
3345 VIRGINIA STREET
LYNWOOD CA 90262-0482