

**DRAFT**

**PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**

**I.D.# 7000**

**ENERGY DIVISION**

**RESOLUTION E-4112**

**October 18, 2007**

**R E S O L U T I O N**

Resolution E-4112. The Commission approves with modifications Southern California Edison's request to amend its Assembly Bill 57 Procurement Plan to include Sulfur Dioxide Emission allowances and derivatives.

By Advice Letter 2133-E Filed on June 11, 2007.

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**SUMMARY**

**The Commission approves SCE's AL 2133-E with modifications.**

This resolution approves Advice Letter (AL) 2133-E with modifications. The Commission approves Southern California Edison's (SCE's) request for an amendment to its existing Assembly Bill (AB) 57 Procurement Plan. The amendments in this AL 2133-E incorporate SCE's plans for the purchases and sales of SO<sub>2</sub> allowances and derivatives of SO<sub>2</sub> allowances (collectively SO<sub>2</sub> products) according to the modifications and guidelines established in this Resolution. In addition, the Commission authorizes SCE to modify its Preliminary Statement Part ZZ, Energy Resource Recovery Account (ERRA), to include the crediting of SO<sub>2</sub> allowance net proceeds less any recorded book cost.

No proceeds from the sale of SO<sub>2</sub> allowances shall be distributed from the ERRA account before a decision is reached in A.06-12-022. AL 2133-E describes projected quantities of post-2005 SO<sub>2</sub> allowances created by the shutdown of the Mohave Generating Station (Mohave) and other SCE corporate SO<sub>2</sub> allowances. In management of all SCE allowances, SCE shall not distinguish between the two sources of allowances before the A.06-12-022 decision.

## **BACKGROUND**

### **SCE receives SO<sub>2</sub> Emissions Allowances for its power plants through an annual Environmental Protection Agency (EPA) allocation.**

The United States Acid Rain Program was created by the 1990 amendments to the Clean Air Act and the program established a nationwide SO<sub>2</sub> emission allowance trading program. The program was designed to reduce sulfuric emissions from electric power plants and other SO<sub>2</sub> sources. SCE claims that under the EPA's emission allowance trading program, regulated sources of SO<sub>2</sub> emissions are required to relinquish one SO<sub>2</sub> allowance for each ton of SO<sub>2</sub> emitted in the previous year. SCE claims that its owned fossil-fuel power plants of 25 MW or greater have been subject to this requirement since 2000.

SCE claims that it receives SO<sub>2</sub> allowances for its power plants through an annual EPA allocation and that the process grants allowances to power plants and other sources of emissions and designates them by 'vintage year'. For example, SCE states that the current EPA process allocates SO<sub>2</sub> allowances of the vintage 30 years into the future. Accordingly, SCE states that an allowance granted in 2007 will be eligible for use starting in the year 2037. Furthermore, SCE states that under this system, for example, an allowance of vintage 2008 can only cover emissions in 2008 and beyond, whereas an allowance of vintage 2001 that has been 'banked' can be used to cover emissions in any year from 2001 and forward. SCE states that the EPA's program allows SO<sub>2</sub> allowances to be 'banked' and saved for use in any subsequent year.

### **Surplus of unused SO<sub>2</sub> emissions allowances is available for liquidation.**

SCE claims that its participation in the EPA's emission allowance trading program and its business decisions have put SCE in the position of having a surplus of unused SO<sub>2</sub> allowances. SCE claims that among the factors leading to its surplus of unused SO<sub>2</sub> allowances are:

- Retained allowances from SCE's divested gas/oil-fired power plants;
- Lower emissions levels than allocated SO<sub>2</sub> allowances for SCE's coal-fired resources, primarily, the Mohave and the Four Corners Generating Stations; and
- Suspension of all generation operations at Mohave at the end of 2005.

Table Two of AL 2133-E represents SCE's current projected amount of unused allowances and sales position limit by vintage. This table reflects SCE's current estimate of its unused SO<sub>2</sub> allowances or allowances available for sale. When calculating these estimates, SCE claims that it took into account its need to retain a portion of allocated allowances to cover emissions associated with future generation. In addition, the table distinguishes Post-2005 Mohave unused allowances from SCE's other unused allowances. SCE states that the total amount represents the number of unused SO<sub>2</sub> allowances for which SCE seeks authority to transact and that the amounts represent SCE's currently proposed upper limit on the amount of SO<sub>2</sub> allowances that SCE proposes to sell.

SCE claims that the volumes expressed in Table Two of AL 2133-E represents its current estimate of its position with regard to SO<sub>2</sub> allowances and that the volume positions are subject to change in case of differences between the projected and the actual plant SO<sub>2</sub> emissions. If such changes occur, SCE proposes to update its volume limits that are represented by the 'total' figure by filing an Advice Letter with the Commission.

**SCE requests Commission approval of amendments to its current AB 57 Procurement Plan.**

SCE states that its current AB 57 Procurement Plan authorizes the procurement of various products, including future or forward emissions credits. SCE's current AB 57 Procurement Plan provides SCE with the right to purchase emissions credits at a fixed price.<sup>1</sup> However, SCE claims that such authority does not explicitly authorize SCE to engage in transactions for other SO<sub>2</sub> products that includes: cash settled SO<sub>2</sub> allowances, allowance derivatives, and sales of any type of product.

Accordingly, SCE requests Commission approval of amendments to its current AB 57 Procurement Plan to more clearly specify the types of products SCE is authorized to transact, the methods by which it can transact them, and the volume and transaction rate limits. SCE also claims that it sets forth the manner by which it intends to credit the proceeds from such SO<sub>2</sub> transactions to its ratepayers.

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<sup>1</sup> SCE's 2004 Short-Term Procurement Plan (STPP) at page 114 (Table IV-2).

**SCE's AL 2133-E proposes certain types of SO<sub>2</sub> products and transactions.**

SCE seeks Commission authorization to engage in transactions for the following electricity related SO<sub>2</sub> products:

1. Direct purchase and/or sales with immediate cash settlement of SO<sub>2</sub> allowances;
2. Forward purchases and/or sales of SO<sub>2</sub> allowances;
3. Purchases and/or sales of options on SO<sub>2</sub> allowances; and
4. Purchases and/or sales of Sulfer Financial Instrument Futures contracts.

SCE claims that it anticipates primarily transacting SO<sub>2</sub> allowances on a direct purchase and/or sale basis with immediate cash settlement and that the use of other SO<sub>2</sub> products (forwards, options, and futures) may provide SCE with additional opportunities to manage the position or secure value for the SO<sub>2</sub> allowances it possesses. SCE also claims that purchases of some credits may be needed in the future if there are higher than anticipated sulfuric emissions from certain resources or if the need to create a uniform strip of allowances for sale arises.

**SCE proposes to add three new brokerages and one exchange to its current list of Commission authorized brokerages and exchanges.**

Through advice letter 2133-E, SCE seeks Commission approval to add three new brokers and one new exchange to its approved brokers and exchanges that includes: Cantor Fitzgerald, Evolution Markets, Natsource Transaction Services LLC, and the Chicago Climate Futures Exchange (CCFE).

SCE claims that it is seeking approval for these new brokerages and exchange because they will provide SCE with improved price discovery and transaction match capability.

**SCE requests authorization for brokered transactions, competitive solicitations, exchange traded transactions through the Chicago Climate Futures Exchange, annual EPA auctions, and negotiated bilateral transactions.**

SCE claims that it plans to use the following methods for transacting SO<sub>2</sub> products. SCE also states that several of these methods have been approved previously by the Commission for use with other electricity related products.

1. Brokered transactions

SCE proposes to use approved Over-The-Counter (OTC) brokers to conduct transactions for SO<sub>2</sub> products. SCE claims that approved OTC electronic and voice brokers allow SCE to reach multiple potential counterparties simultaneously and provide visible and representative pricing.

2. Competitive solicitations

SCE proposes to use competitive Requests for Bids (RFBs) in order to transact certain SO<sub>2</sub> products. Through these RFBs, SCE claims that it can reach multiple potential counterparties for the less liquid SO<sub>2</sub> products. SCE also claims that it anticipates conducting any solicitations for SO<sub>2</sub> products in accordance with the principles established by the Commission for the use of competitive solicitations in D.02-10-062. If SCE conducts transactions with SO<sub>2</sub> products by competitive solicitation, SCE claims that it will rely on the valuation methodologies set forth in the then-current procurement plan.

3. Exchange traded transactions through the CCFE

SCE proposes to transact SFI futures instruments and options on the SFI via the Chicago Climate Futures Exchange (CCFE). SCE claims that these instruments would allow SCE to hedge portions of the unused SO<sub>2</sub> allowance position using a standard, anonymously-traded exchange product.

4. Annual EPA Auctions

SCE proposes to participate in EPA auctions of SO<sub>2</sub> allowances. According to SCE, Title IV of the Clean Air Act's amendments mandates that the EPA hold an annual auction for some portion of the total SO<sub>2</sub> allowances allocated in any given year. SCE claims that these auctions ensure access to a public source of SO<sub>2</sub> allowances for new generating units and that each year the EPA offers vintages for the current year and for seven years out from the current year. SCE claims that in any given year, the number of allowances available at such auction varies and that the EPA generally sets forth an auction

allowance reserve at approximately 2.8 percent of the total annual allowances allocated to all units. SCE also claims that this EPA auction of privately held SO<sub>2</sub> allowances allows holders to offer their SO<sub>2</sub> allowances at a certain price into the auction and have them purchased at such a price, if a willing buyer exists.

5. Negotiated bilateral transactions

SCE proposes engaging in negotiated bilateral transactions for SO<sub>2</sub> products subject to the “strong showing” standard that has been previously adopted by the Commission for power and gas transactions. SCE claims that it anticipates using other transaction methods for SO<sub>2</sub> products and that it will use negotiated bilateral transactions only when a better price can be obtained or when the desired transaction cannot be obtained using other transaction methods.

**SCE proposes to enhance the scope of products for which previously approved brokerages, exchanges, and clearing firms can transact.**

SCE proposes to enhance the scope of products for previously approved brokers by including SO<sub>2</sub> allowances (historic, current, and future vintages): Direct purchases and sales, forward purchases and sales, and the purchase and sales of SO<sub>2</sub> options. SCE also proposes to enhance the scope of products for previously approved exchanges by adding SFI futures and options as an authorized product for transaction.

Table One of AL 2133-E represents SCE’s proposed updated list of its brokers and exchanges. This table also represents SCE’s proposed enhancement of scope of authorized products on the previously Commission approved brokerages, exchanges, and clearing firms authorized for transaction.

**SCE proposes to establish maximum sales rate limit (allowances/year).**

In addition to a volume limit as defined by the ‘total’ of SCE’s unused allowances, SCE proposes to establish maximum sales rate limit (allowances/year) that could determine the minimum time period over which the unused SO<sub>2</sub> allowances could be sold. SCE proposes sales rate limits for allowances which vary according to their vintage. Assuming the same volume of total market transactions going forward, SCE claims that its annual rate limits by vintage were set so that its sales would represent a low percentage of total

market transactions. SCE claims that it has reviewed historical allowance transactions between distinct economic organizations for each of the identified vintages in its determination of its maximum sales rate (or conversely the minimum sales time horizon) at which SO<sub>2</sub> allowances can be sold.

SCE claims that the purpose of establishing a sales rate limit is to ensure that its unused allowances are not all sold into the market at the same time and to mitigate SCE's potential negative impact on market pricing.

Table Three of AL 2133-E represents SCE's proposed cumulative sales position limits for all transactions in SO<sub>2</sub> products. SCE claims that these sales position limits represent the maximum amount of SO<sub>2</sub> allowances that it proposes to sell or hedge through all approved methods by the indicated date. SCE also claims that the volume and cumulative sales position limits should be interpreted as the net amount of any vintage that SCE may sell or hedge. In addition, SCE claims that netting is required to account for the possibility that for any given vintage, SCE may have to make discrete purchases of SO<sub>2</sub> products in order to allow for a sale of a multiple vintage year strip or to cover higher than projected SO<sub>2</sub> emissions from an SCE asset. For example, if a purchaser desires to purchase a strip of 20 year vintages, but SCE does not have that amount in all years, SCE states that it may attempt to buy a discrete amount in a given year to enable the sale of the 20 year strip. SCE states that the 'total' for purposes of the sales rate limit would be the 'net' amount based on SCE's purchase and sales for that year.

### **SCE proposes modification of Part ZZ of ERRA.**

SCE proposes to modify its Preliminary Statement Part ZZ of ERRA, to include the crediting of SO<sub>2</sub> allowance net proceeds less any recorded book cost. SCE also proposes to track the proceeds from the sale of SO<sub>2</sub> allowances created by the shutdown of Mohave in a separate sub-account of ERRA from the proceeds obtained from other SO<sub>2</sub> sales until a Commission decision is made on the distribution of sale proceeds from SO<sub>2</sub> allowances of Mohave in A.06-12-022 that is currently pending.

### **Proceeds from the sale of Post-2005 Mohave SO<sub>2</sub> allowances shall not be distributed until Commission issues a decision in A-06-12-022.**

SCE proposes that it will not distinguish between allowances in different accounts. SCE states that it intends to treat all allowances as fungible elements of

a single portfolio in order to eliminate any perception of different treatment of the post-2005 Mohave SO<sub>2</sub> allowances as compared to other allowances.

Accordingly, SCE proposes that the proceeds and costs resulting from any SCE transactions for SO<sub>2</sub> products will be split *pro-rata* according to the proportion of unused Post-2005 Mohave allowances to the total allowances in SCE's total unused SO<sub>2</sub> allowance portfolio by vintage year. SCE claims that such a *pro-rata* treatment of the costs and benefits resulting from transactions for SO<sub>2</sub> products will assure the equal treatment of all allowances.

However, SCE claims that it intends to be consistent with D.06-05-016 and that it will track the proceeds from the sale of Post-2005 Mohave SO<sub>2</sub> allowances separately from other allowance sale proceeds in a separate ERRA sub-account. SCE states that it will not distribute these proceeds until the Commission issues a decision in A.06-12-022.

**Sale of SO<sub>2</sub> allowances are taxable transactions to SCE.**

SO<sub>2</sub> allowances are capital assets that are taxable and subject to capital gains and losses. SCE claims that it will seek to avoid adverse income tax implications from the sale of SO<sub>2</sub> allowances and associated hedges by returning net proceeds from such transactions to ratepayers through ERRA. SCE states that to the extent SO<sub>2</sub> allowances or other items discussed herein are sold at a loss and that loss is a capital loss, the tax benefits of that loss can only be recognized as an offset to capital gains. If transactions for any year in total yield a net capital loss which cannot be recognized, SCE proposes that it will reduce the refund to ratepayers through ERRA. SCE states that this would be by an amount equal to the capital loss multiplied by the composite tax rate authorized in the most recent general rate case and multiplied by the net-to-gross multiplier last authorized. SCE further proposes that in the first year in which that loss can be utilized, such an amount will be credited to ERRA. SCE proposes to modify its Preliminary Statement Part ZZ, ERRA, to reflect this change.

**SCE proposes to update its Commission approved credit policy including revisions to reflect credit and collateral preferences for emissions transactions.**

SCE proposes an updated Credit Policy in attached Appendix-A of AL 2133-E. The update includes revisions to reflect SCE's credit and collateral preferences for emissions transactions. SCE claims that the proposed revisions will:

- Require direct purchases or sales of emissions allowances which minimize credit exposure by simultaneous or nearly simultaneously exchange of money
- Require the use of structured, forward, or options transactions which are to be governed by an International Swaps and Derivatives Association (ISDA) or other appropriate enabling agreements including, appropriate credit support consistent with SCE's proposed updated Credit Policy.

SCE claims that with its requested revisions, the updated Credit Policy will serve as an appropriate way for SCE to manage its risk and credit exposure relative to emission allowance transactions. SCE also claims that it has not otherwise materially revised the provisions of the current Commission-approved credit policy.

**SCE proposes for the Commission's current affiliate rules to apply for transactions of SO<sub>2</sub> products.**

SCE is not currently proposing to enter into any direct bilateral or brokered transactions with affiliated companies. However, SCE claims that it does anticipate that affiliated companies may choose to participate in SCE's RFBs for SO<sub>2</sub> products, the annual EPA auction, and through the CCFE. Accordingly, SCE proposes that the Commission's affiliate rules be applied to transactions for SO<sub>2</sub> products.

**PRG consultation prior to SO<sub>2</sub> transactions and reporting the transactions in the Quarterly Compliance Report.**

SCE consulted with the Procurement Review Group (PRG) on April 26, 2007 by telephone conference call. In the PRG call, SCE discussed the following: SO<sub>2</sub> products, transactions methods, new brokerages, exchanges, and associated products, and sales limits. SCE also discussed ratemaking issues, Mohave issues, tax treatment, and credit issues.

SCE proposes to consult with the PRG prior to major transactions, such as the issuance of an RFB or participation in an EPA auction. Additionally, SCE proposes to report SO<sub>2</sub> product transactions in the Quarterly Procurement Plan Compliance Reports as established by D.02-12-062 to the Commission's Energy Division for review.

**Request for Commission approval of Advice Letter 2133-E.**

SCE requests that the Commission approve the amendments to its AB 57 Procurement Plan as proposed in Advice Letter 2133-E so that SCE will be able to transact SO<sub>2</sub> allowances pursuant to its AB 57 Procurement Plan.

**NOTICE**

In accordance with Section III, Paragraph G, of General Order (GO) No. 96-A, SCE served copies of the Public Version of this advice letter filing to the interested parties on the GO 96-A, A.06-12-022, and R.06-02-013 service lists. SCE also served the Confidential Version of this advice letter filing to members of the Procurement Review Group (PRG).

**PROTESTS**

Advice Letter (AL) 2133-E was not protested.

**SUSPENSIONS**

Advice Letter (AL) 2133-E was suspended on July 6, 2007 on the grounds that the AL required staff review. The initial suspension will be automatically extended for an additional 180 days if the Commission has not issued an order regarding the advice letter by the first date the suspension period ends.

**DISCUSSION**

**The Commission approves SCE's AL 2133-E with modifications and guidelines established in this Resolution as discussed below.**

The proposed amendments in AL 2133-E incorporates SCE's plans for the purchases and sales of SO<sub>2</sub> allowances and SO<sub>2</sub> derivatives (collectively SO<sub>2</sub> products). The Commission approves AL 2133-E with modifications and guidelines through this Resolution.

**The current AB 57 Procurement Plan shall be amended.**

SCE filed its 2004 Short-Term Procurement Plan on May 15, 2003. That submission was approved by the Commission in D.03-12-062 and modified by

D.04-12-048. SCE's AB 57 Procurement Plan has been further modified, updated, and amended by advice letters as required by D.04-12-048.

SCE's request to amend its current AB 57 Procurement Plan by AL 2133-E is approved. SCE shall conduct all of its SO<sub>2</sub> procurement transactions pursuant to its AB 57 Procurement Plan along with the modifications and guidelines established in this Resolution.

**SCE owns a surplus of SO<sub>2</sub> allowance credits, proposes to liquidate its surplus, and requires flexibility to conduct SO<sub>2</sub> transactions; this flexibility is granted to SCE.**

SCE currently owns a surplus of SO<sub>2</sub> credits including Mohave and other corporate owned SO<sub>2</sub> credits. As shown in Table Two of AL 2133-E, SCE currently forecasts that it will own enough supply of SO<sub>2</sub> credits to meet its future need and that it will continue to own a surplus of SO<sub>2</sub> credits in the future. The Commission recognizes that actual SO<sub>2</sub> emissions may vary and that SCE's actual SO<sub>2</sub> credit surplus may deviate from the projections in Table Two.

SCE proposes to bundle the SO<sub>2</sub> allowance credits of different vintages into strips of consecutive vintages to allow for the sale and liquidation of its SO<sub>2</sub> surplus. Additionally, although SCE claims that its primary intention is to sell its SO<sub>2</sub> allowances, purchases of some credits may be needed if there are higher than anticipated sulfuric emissions from certain resources or if the need to create a uniform strip of allowances for sale arises. SCE also requests authorization to engage in direct purchases/sales with immediate cash settlement, purchases/sales of Sulfur Financial Instruments futures contracts, and purchase/sales of options on SO<sub>2</sub> products.

The Commission determines that SCE requires flexibility to conduct transactions in the SO<sub>2</sub> market. Selling SO<sub>2</sub> allowances individually by vintage year instead of bundling them together into strips may cause SCE difficulty in liquidating its SO<sub>2</sub> surplus. In addition, bundling of SO<sub>2</sub> allowances in strips may help SCE to receive the highest return on its allowances. SCE is authorized to bundle allowances into strips and to engage in direct purchases/sales of SO<sub>2</sub> allowances with immediate cash settlement, futures and options.

We do not approve in speculation or speculative practices in the SO<sub>2</sub> market. The Commission cautions SCE not to speculate in the SO<sub>2</sub> futures markets (forwards, options, and Sulfur Financial Instruments futures contracts).

**Negative impacts on market pricing for SO<sub>2</sub> products should be mitigated and volume limits in Table Two and sales position limits in Table Three are approved by the Commission.**

Although we cannot know with absolute certainty what impact SCE may have on SO<sub>2</sub> allowance prices absent market mitigation measures, SCE's large volume position may negatively impact market prices if the rate of transactions were left unrestricted. Therefore, we adopt the measures SCE proposes to avoid negative impacts on SO<sub>2</sub> market pricing.

Table Three of AL 2133-E represents the cumulative sales position limits for all transactions in SO<sub>2</sub> products proposed by SCE. In Table Three, SCE proposes to establish maximum sales rate limit (allowances/year) that determines the minimum time period over which the unused SO<sub>2</sub> allowances can be sold. SCE claims that the adoption of its proposed sales limits in Table Three of AL 2133-E will allow it to sell all the unused allowances in its possession as well as the allowances that will be allocated to it in the future. We approve SCE's proposed annual sales rate limits for SO<sub>2</sub> emission allowances as described in Table Three.

SCE shall file a tier 2 Advice Letter if it desires revisions in the adopted SO<sub>2</sub> allowance volume and sale position limits.

**Procurement methods, brokers, and exchange proposed by SCE for SO<sub>2</sub> transactions are approved.**

SCE proposes five transaction methods for SO<sub>2</sub> allowances. These transaction methods include: brokered transactions, competitive solicitations, exchange traded transactions through the Chicago Climate Futures Exchange, annual EPA auctions, and negotiated bilateral transactions. These transaction methods are approved as outlined in Table One of AL 2133-E. The table includes the enhancement of the scope of products for previously approved brokerages, exchanges, and clearing firms for transaction. This approval updates SCE's AB 57 Procurement Plan.

Previously approved Commission decisions as cited in AL 2133-E shall apply towards SCE and the procurement methods for the SO<sub>2</sub> products. SCE shall comply with all previously established procurement rules established in the AB 57 Procurement Plan.

The Commission determines that these updates will provide SCE with enhanced price discovery, transaction matching capabilities, and the ability to liquidate its SO<sub>2</sub> surplus position. SCE will not be obligated to transact with any of the updated brokerages and exchanges but will have the option to do so depending on which broker demonstrates best pricing and execution terms.

**SCE must meet its annual EPA Auction Allowance Reserve Requirements for purposes of adhering to Title IV of the Clean Air Act's Amendments (CAAA).**

The Clean Air Act Amendments of 1990 (CAAA) mandates that the EPA hold yearly auctions of a small portion of allowances (Auction Allowance Reserve) withheld from total allowances. These auctions are intended to provide pricing information to the allowance market and to also provide a public source of allowances for new generating units that have not been allocated any allowances.

SCE states that 2.8 percent of its allocated allowances were withheld by the EPA when the original EPA allocation was made. SCE also claims that the Auction Allowance Reserve is withheld each year when the annual allocations are made. SCE receives the proceeds from the withheld allowances after the yearly auction is completed. The total allowances in Table Two of AL 2133-E are net of allowances that are withheld by the EPA. SCE also states that the EPA permits utility companies that are allocated allowances or other entities that have purchased allowances to offset their allowances for sale in the EPA auction.

The Commission requires that SCE shall continue to meet its minimum required annual EPA Auction Reserve Requirements of SO<sub>2</sub> allowances so that it may comply with the requirements of the CAAA and the EPA.

**SCE is authorized to conduct SO<sub>2</sub> transactions for SO<sub>2</sub> products of more than five years without a separate application.**

SCE is currently required to file an application to the Commission to obtain pre-approval for entering into procurement transactions of more than five years.<sup>2</sup> SCE claims that the vintage year of an SO<sub>2</sub> emission allowance is not related to the duration of the transaction between SCE and a counterparty. SCE stated that if for example in 2007 SCE were to sell, through an immediate cash settlement transaction, a strip of allowances (2015-2037), SCE would only be entering into a transaction with a duration of one day which is the day the allowance strip is transferred via the EPA website to the counterparty.

Therefore, SCE claims that Commission pre-approval by application for SO<sub>2</sub> transactions is not applicable because the actual cash settlement date and exchange date of the SO<sub>2</sub> product in itself are short-term transactions with durations of less than five years. SCE further claims that the vintage year of the SO<sub>2</sub> allowances are unrelated to the contractual obligation.

The SO<sub>2</sub> transactions (settlement date and transfer date of the product) represent procurement transactions of less than five years. However, the Commission also determines that the SO<sub>2</sub> product, if sold in strips, such as a strip of allowances (2015-2037) is a product of more than five years.

In this case, the protections already adopted here (e.g. maximum sales limits and approved brokers and exchanges) combined with the limited nature of the transactions (SO<sub>2</sub> products) are adequate and mitigate the need for pre-approval of transactions of five years or more. Therefore, we authorize SCE to trade in SO<sub>2</sub> products of more than five years.

**Modification of SCE's Preliminary Statement, Part ZZ, of ERRA is approved.**

The Commission authorizes SCE to modify its Preliminary Statement Part ZZ of ERRA to include the crediting of SO<sub>2</sub> allowance net proceeds less any recorded book cost in a new sub-account.

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<sup>2</sup>. Commission Decision 04-12-048, Ordering Paragraph 14.

**SCE shall track all proceeds from the sale of SO<sub>2</sub> allowances, created both by the shutdown of Mohave and other SCE sources, in a single sub-account of ERRA.**

The proceeds from the sale of all SCE SO<sub>2</sub> allowances (including Post-2005 Mohave SO<sub>2</sub> allowances) shall be held in a single ERRA sub-account. As SCE notes in AL 2133-E, it is impossible to differentiate between SO<sub>2</sub> allowances of a single vintage. Correspondingly, the Commission requires that SCE shall not attempt to differentiate between Mohave and non-Mohave allowances.

No SO<sub>2</sub> allowance sale proceeds shall be distributed before the final decision in A.06-12-022. In A.06-12-022, SCE has claimed that only a portion of its post-2005 Mohave allowances are attributed to the Mohave suspension. However, the Commission has not issued a final decision on this subject. SCE shall include its full ownership share of Post-2005 Mohave allowances in the sub-account of ERRA, along with other SO<sub>2</sub> allowance proceeds, until instructed by the Commission to do otherwise.

**Request to update Credit Policy in Appendix-A of AL 2133-E is approved.**

The Commission approves SCE's request to update its Credit Policy that includes revisions to reflect credit and collateral requirements for emissions transactions. We determine that it is important for SCE to appropriately manage its risk and credit exposure relative to emission allowance transactions.

**Commission's current affiliate rules apply to transactions for SO<sub>2</sub> products.**

We approve SCE's proposal to extend existing affiliate rules to apply to transactions for SO<sub>2</sub> products.

**SCE shall consult with PRG, update the PRG quarterly, and report the SO<sub>2</sub> transactions in the Quarterly Compliance Report.**

SCE shall consult with the PRG prior to all major SO<sub>2</sub> transactions such as the issuance of an RFB or its participation in an EPA auction. We also require that SCE update the PRG at a minimum of once every quarter on SCE's SO<sub>2</sub> volume and position. The PRG will advise SCE and assist with the evaluation of procurement transactions of SO<sub>2</sub> products. Additionally, SCE shall continue to

file the Quarterly Procurement Plan Compliance Reports and include the SO<sub>2</sub> transactions with the report. The quarterly compliance report shall also include SO<sub>2</sub> volume and position updates.

### **COMMENTS**

Public Utilities Code section 311(g) (1) generally provides that draft resolutions must be served on all parties and subject to at least 30 days of public review and comment prior to a vote of the Commission.

### **FINDINGS**

1. SCE filed its 2004 STPP or Assembly Bill 57 Procurement Plan on May 15, 2003 and that Procurement Plan was approved by Commission Decision D.03-12-062 and modified in D.04-12-048.
2. SCE filed AL 2003-E in compliance with Commission D.06-05-016 which, among other things, modified Preliminary Statement, Part ZZ, ERRRA, establishing the Mohave SO<sub>2</sub> Allowances credit sub-account.
3. AL 2133-E was filed on June 11, 2007 and was not protested. AL 2133-E was suspended July 6, 2007 and the suspension would end on November 2, 2007.
4. SCE's AL 2133-E is reasonable and should be approved with modifications and guidelines expressed in this Resolution E-4112.
5. Transactions for SO<sub>2</sub> allowances and related products are authorized for SCE.
6. D.04-12-048 required that SCE file an application to the Commission for pre-approval of procurement transactions of five years or longer.
7. SO<sub>2</sub> transactions are less than five years, however, the SO<sub>2</sub> product may be longer than five years when sold in strips.
8. SCE should continue to adhere to the annual Allowance Auction Reserve requirements of the Environmental Protection Agency.
9. SCE's updated Credit Policy in Appendix-A of AL 2133 is reasonable.

10. The existing affiliate rules apply to transactions for SO<sub>2</sub> products.
11. It is reasonable for SCE to seek approval of changes to its SO<sub>2</sub> volume and sales position limits by Advice Letter.
12. SCE should consult with the PRG prior to major SO<sub>2</sub> transactions, update the PRG once per quarter on SO<sub>2</sub> volume and sales position, and report the transactions in its Quarterly Compliance Report.
13. Distribution of all SO<sub>2</sub> allowance sale proceeds including both Mohave and non-Mohave allowances should be decided by Commission in Application 06-12-022 and/or in other decisions.

**THEREFORE IT IS ORDERED THAT:**

1. SCE's AB 57 Procurement Plan shall be modified by Advice Letter 2133-E to incorporate the purchases and sales of SO<sub>2</sub> allowances and SO<sub>2</sub> derivatives according to the guidelines and modifications established in Resolution E-4112.
2. SCE shall revise its SO<sub>2</sub> volume and position limits by Advice Letter.
3. The tariff pages attached to AL 2133-E are effective today.
4. SCE shall include its full ownership share of the proceeds from the sale of SO<sub>2</sub> allowances created by the shutdown of Mohave in a single sub-account of ERRRA with other SCE SO<sub>2</sub> allowances. SCE shall not differentiate between SO<sub>2</sub> allowances by attributing some to Mohave and others to different sources. No proceeds will be disbursed from the ERRRA SO<sub>2</sub> account until the Commission issues a decision in Application 06-12-022 or another proceeding on the distribution of SO<sub>2</sub> allowance revenues.
5. SCE shall consult the PRG prior to major SO<sub>2</sub> transactions, update the PRG once per quarter on SO<sub>2</sub> volume and position, and report the SO<sub>2</sub> transactions in its quarterly compliance report.

This Resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed and adopted at a conference of the Public Utilities Commission of the State of California held on October 18, 2007; the following Commissioners voting favorably thereon:

\_\_\_\_\_  
Paul Clanon  
Executive Director

STATE OF CALIFORNIA

ARNOLD SCHWARZENEGGER, *Governor*

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



September 18, 2007

I.D.# 7000  
RESOLUTION E-4112  
September 18, 2007

TO: PARTIES TO SCE ADVICE LETTER 2133-E

Enclosed is draft Resolution Number E-4112 of the Energy Division. It is in response to SCE AL 2133-E and will appear on the agenda at the next Commission meeting held 30 days after the date of this letter. The Commission may vote on this Resolution at that time or it may postpone a vote until a later meeting. When the Commission votes on a draft Resolution, it may adopt all or part of it as written, amend, modify or set it aside and prepare a different Resolution. Only when the Commission acts does the Resolution become binding on the parties.

All comments on the draft Resolution are due by **October 4, 2007**. Comments shall be served on parties, as outlined below.

1) An original and two copies, along with a certificate of service to:

Honesto Gatchalian  
Energy Division  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102

2) Parties described above (attached).

3) Kevin R. Dudney  
Energy Division  
California Public Utilities Commission  
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San Francisco, CA 94102  
Email: kd1@cpuc.ca.gov

Comments shall be limited to five pages in length plus a subject index listing the recommended changes to the draft Resolution, a table of authorities and an appendix setting forth the proposed findings and ordering paragraphs.

Comments shall focus on factual, legal or technical errors in the proposed draft Resolution.

Replies to comments on the draft resolution may be filed (i.e., received by the Energy Division) on **October 9, 2007**, and shall be limited to identifying misrepresentations of law or fact contained in the comments of other parties. Replies shall not exceed five pages in length, and shall be filed and served as set forth above for comments.

Late submitted comments or replies will not be considered.

An accompanying declaration under penalty of perjury shall be submitted setting forth all the reasons for the late submission.

Please contact Kevin Dudney at 415.703.2557 if you have questions or need assistance.

Sincerely,

Kevin R. Dudney  
Energy Division

Enclosure: Service List  
Certificate of Service

**CERTIFICATE OF SERVICE**

I certify that I have by electronic mail this day served a true copy of Draft Resolution E-4112 on all parties on the service list for SCE Advice Letter 2133-E or their attorneys or representatives as shown on the attached list.

Dated September 18, 2007 at San Francisco, California.

---

*Kevin R. Dudney*

**NOTICE**

Parties should notify the Energy Division, Public Utilities Commission, 505 Van Ness Avenue, Room 4002 San Francisco, CA 94102, of any change of address to insure that they continue to receive documents. You must indicate the Resolution number on the service list on which your name appears.

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