Decision 83 06 063 JUN 15 1983

ORIGINAL

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

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|---|---|
| Application of PACIFIC GAS AND ELECTRIC COMPANY for authority to increase its Electric and decrease its Gas tariffs under its Solar Financing Adjustment clause authorized by Decision No. 92906 as modified by Decision No. 93272.<br><br>(Electric and Gas) | Application 82-01-59 (Filed January 29, 1982; amended November 3, 1982) |

O P I N I O N

By this application Pacific Gas and Electric Company (PG&E) seeks to adjust its electric and gas rates and charges under its Solar Financing Adjustment (SFA) clause to reflect estimated costs to be incurred in 1983. As amended, the proposed rates would increase electric revenues by about .09% or $3,776,000 and decrease gas revenues by .01% or $239,000 for the 12-month period, January 1, 1983 to December 31, 1983.

PG&E was authorized by Decision (D.) 92906 dated April 7, 1981, and amended by D.93272 dated July 7, 1981, to increase its gas and electric rates by $3.77 million and $2.37 million, respectively, to implement the Solar Financing Program ordered in D.92251 dated September 16, 1980, in Order Instituting Investigation (OII) 42.

On December 2, 1981, to match 1982 demonstration program costs, PG&E filed Advice Letters 879-E and 1176-G to increase electric rates by $1,013,000 and decrease gas rates by $5,143,000. To enable the Commission to process demonstration program rate adjustments uniformly with other respondents in OII 42, the advice letters were withdrawn and Application (A.) 82-01-59 was filed.

Because A.82-01-59 had not been acted on and at the suggestion of the Commission staff (staff), PG&E amended the application on November 3, 1982, seeking an SFA rate adjustment for the 1983 program as well as for the 1982 program.

Staff Summary and Recommendations

The staff recommendations were presented by memoranda which were provided to PG&E. They are included in the formal file of this proceeding which is being handled on an ex parte basis.

Based on the recorded balances in PG&E's balancing accounts and staff's recommended $11.17 million in program costs, staff recommended an SFA increase of $0.53 million. However, staff recently revised its recommendations in a memo of May 25, 1983 because escalation rates adopted by the Commission (D.93892 in PG&E A.59788) for ratemaking purposes are lower than those proposed by the utility and used in the original recommendation. Staff now recommends that $11.13 million be adopted for 1983 program expenses, and that an SFE increase of $.48 million be approved. This is a reduction of $40,000 from its previous recommended expenses. The staff states this increase will provide revenue for the gas and electric balancing acounts for funding the single-family electric (SFE), multifamily, and low-income segments of the program during 1983, while allowing PG&E to meet its obligations to those in the rebate program as of December 31, 1982.

Table I reflects PG&E's 1982 recorded expenses for January through August, estimated expenses for the balance of 1982 and 1983, and the staff's recommendations. Table II contains the staff-recommended gas and electric rates for 1983 based on recommended expenses and the recorded year end balancing account.

TABLE 1

PACIFIC GAS AND ELECTRIC COMPANY
011 42
A. 82-01-59 (Amended)
Program Expenses for 1982 and 1983

| Line | Table of Program Costs | A<br>1/82-8/82<br>PG&E<br>Recorded<br>Expenses | B<br>9/82-12/82<br>PG&E<br>Estimated<br>Expenses | C<br>9/82-12/82<br>ECB<br>Recommended<br>Expenses | D<br>1982<br>PG&E<br>Estimated<br>Expenses<br>(A + (B) | E<br>1982<br>ECB<br>Recommended<br>Expenses<br>(A) + (C) | F<br>1983<br>PG&E<br>Requested<br>Expenses | G<br>1983<br>ECB<br>Recommended<br>Expenses |
|---|---|---|---|---|---|---|---|---|
| | INCENTIVES | | | | | | | |
| 1 | Single-Family Gas | $1,726,641 | $914,460 | $914,460 | $2,641,101 | $2,641,101 | $ 2,649,360 | $ 2,649,360 |
| 2 | Single-Family Electric | 1,037,194 | 556,680 | 655,322 | 1,593,874 | 1,692,516 | 2,460,000 | 2,117,760 |
| 3 | Multi-Family | 392,457 | 216,264 | 216,264 | 608,721 | 608,721 | 1,317,072 | 1,174,032 |
| 4 | TOTAL | 3,156,292 | 1,687,404 | 1,786,046 | 4,843,696 | 4,942,338 | 6,426,432 | 5,941,152 |
| | ADMINISTRATIVE | | | | | | | |
| 5 | Literature | 15,000 | 850 | 850 | 15,850 | 15,850 | 2,448 | 2,448 |
| 6 | Program | 605,000 | 288,672 | 288,672 | 893,672 | 893,672 | 199,913 | 186,307 |
| 7 | Advertising | 4,000 | 13,050 | 13,050 | 17,050 | 17,050 | 27,680 | 19,382 |
| 8 | Labor | 885,000 | 446,815 | 446,815 | 1,331,815 | 1,331,815 | 1,735,454 | 1,701,989 |
| 9 | Overhead | 69,000 | 92,150 | 34,500 | 161,150 | 103,500 | 356,458 | 108,354 |
| 10 | TOTAL | 1,578,000 | 841,537 | 783,887 | 2,419,537 | 2,361,887 | 2,321,953 | 2,018,480 |
| | EVALUATION | | | | | | | |
| 11 | Statewide Evaluation | 10,400 | 147,100 | 147,100 | 157,500 | 157,500 | 78,750 | 78,750 |
| 12 | PG&E Evaluation Support | 6,600 | 25,200 | 25,200 | 31,800 | 31,800 | 528,900 | 531,100 |
| 13 | Monitoring Equipment | --- | 1,083,800 | 1,083,800 | 1,083,800 | 1,083,800 | --- | --- |
| 14 | TOTAL | 17,000 | 1,256,100 | 1,256,100 | 1,273,100 | 1,273,100 | 607,650 | 609,850 |
| | LOW INCOME | | | | | | | |
| 15 | Site Selection | 1,500 | 0 | 0 | 1,500 | 1,500 | --- | --- |
| 16 | Solar Water Heating Systems | 23,500 | 1,015,200 | 1,015,200 | 1,038,700 | 1,038,700 | 2,753,229 | 2,562,549 |
| 17 | TOTAL | 25,000 | 1,015,200 | 1,015,200 | 1,040,200 | 1,040,200 | 2,753,229 | 2,562,549 |
| 18 | TOTAL PROGRAM COSTS | 4,776,292 | 4,800,241 | 4,841,233 | 9,576,533 | 9,617,525 | 12,109,264 | 11,132,031 |

TABLE II

PACIFIC GAS AND ELECTRIC COMPANY
OII 42
A. 82-01-59 (Amended)
ECB Staff Recommended Solar Offset Rates for 1983 Test Year

| Line | Item | A Electric | B Gas | C Total |
|---|---|---|---|---|
| 1 | ECB Recommended Expenditures: 1/1/83-12/31/83 (From Table I, line 18, Column G) | $3,074,077 | $8,057,954 | $11,132,031 |
| 2 | PG&E Estimated Balancing Account Balance as of 12/31/82 1/ | 973,187 | (3,814,906) | (2,841,719) |
| 3 | Total of (1) and (2) | 4,047,264 | 4,243,048 | 8,290,312 |
| 4 | Rate for Franchise Factors and Uncollectibles | .00793 | .00783 | --- |
| 5 | Franchise and Uncollectible Amounts (3) x (4) | 32,095 | 33,223 | 65,318 |
| 6 | Total Recommended Revenue (3) + (5) | 4,079,359 | 4,276,271 | 8,355,630 |
| 7 | Estimated Affected Sales (from Application) | 54,641,000 MkWh | 4,587,905 Mth | --- |
| 8 | New Rate Recommended (6) ÷ (7) | .00007 $/kWh | .00093 $/th | --- |
| 9 | Current Rate (From D.92906, effective 4/7/81) | .00002 $/kWh | .00142 $/th | --- |
| 10 | Recommended Rate Increase (8) - (9) 2/ | .00005 $/kWh | (.00049 $/th) | --- |
| 11 | Recommended Revenue Increase (7) x (10) 2/ | 2,732,050 | (2,248,073) | 483,977 |
| 12 | Total Estimated Revenue (7) x (8) | 3,824,870 | 4,266,752 | 8,091,622 |

1/ Bracketed amounts represent overcollection in the balancing account.

2/ Bracketed amounts represent decreases in rates and revenue.

## Discussion

### Program Goals and Activity

Table III in the staff report sets forth PG&E's performance in 1982 and expected performance in 1983. It shows that for single-family gas (SFG) the 9,000 system ceiling was reached in 1982 and no additional systems will be allowed into this portion of the program in 1983. For SFE, 4,258 systems qualified in 1982 and an additional 4,008 systems are expected to qualify in 1983. For multifamily 6,760 systems qualified in 1982 and 9,060 are expected to qualify in 1983.

PG&E states that several factors have contributed to lower SFE and multifamily activity in 1982. It notes that SFG customers outnumber SFE customers by nearly five to one in its service territory and that many customers with electric water heaters live in isolated areas with relatively few solar contractors. For multifamily sector, PG&E maintains that uncertainties regarding tax treatment, sizing requirements, and micro utility guidelines have contributed to low penetration, particularly in the early stages of the program. PG&E also maintains that the recession has hindered solar marketing to all types of customers. Staff is satisfied with PG&E's performance and points out that the total number of systems expected to qualify under each category is within the ceilings established in D.92251.

PG&E's performance in 1982 and goals for 1983 appear reasonable.

### Incentives

#### A. Single Family

PG&E estimates that it spent $1.59 million on SFE rebates in 1982 and requests an increase of 55% in 1983 to $2.46 million. This request is based on the utility's estimate that 4,008 new systems will qualify in 1983. It is also based on the estimate that 2,155 systems would qualify for rebates from September through December of 1982. However, only 729 new SFE systems entered the program in the last four months of 1982 for the reasons discussed above. This decrease of 1,426 participants reduces the required 1983 level of rebate funding for systems entering the program in 1982 from $1.19 million to $852,000. Since PG&E is not responsible for making up the shortfall in 1983, and has no plans to do so, 1983 SFE funding should be reduced from $2.46 million to $2.12 million.

The $1.59 million estimated 1982 SFE rebate expense is based on $1.04 million recorded for the first eight months, and on estimated expenses of $556,680 in the last four months. Balancing account entries submitted to the staff on January 28, 1983, show that PG&E disbursed $655,322 in SFE rebates in the last four months of 1982. As to why the actual disbursements exceeded the projection during a period when program activity was less than anticipated, PG&E explained that the estimate was based on a projected lag period of three months from passing inspection to disbursement of the first rebate, the three-month period being the maximum period of lag. In reality, the first rebate check may be issued as early as two weeks after passing inspection, depending on the backlog, the date of installation, and other factors. Thus, due to a shorter lag period, many participants who are expected to receive their first rebate in 1983, actually received it before the end of 1982, while others who were estimated to receive one rebate in 1982, actually received two.

This is a valid explanation and the actual $655,322 rebate expense for the last four months of 1982 should be adopted.[1] Since this amount has already been entered in the balancing account adoption of this expense for 1982 will not require a balancing account adjustment, and thus will not affect staff-recommended revenues for 1983.

B. Multifamily

PG&E requests a 117% increase in 1983 funding for multifamily rebates from $608,721 in 1982 to $1,317,072. This request is also based on the number of people projected to enter the program in 1983, and in the last four months of 1982. PG&E estimated that 3,696 units would qualify from September to December of 1982, but only 2,206 units actually entered the program. This shortfall of 1,490 units will reduce the demand for multifamily rebates in 1983 by $143,040. Accordingly, PG&E's request for multifamily funding in 1983 will be reduced from $1.32 million to $1.17 million.

PG&E incorporated its multifamily rebate expenditures with its SFG expenditures in the balancing account. Staff has indicated that, due to its heavy workload, it has been unable to audit this account and, therefore, is uncertain about the exact amount of multifamily expenditures for 1982. For the purpose of this adjustment, we will use PG&E's estimate of $216,264 and direct the staff to audit this account prior to the next SFA. If the staff audit reveals that an adjustment is necessary, it will be made at that time.

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1 Systems receiving first rebates sooner than expected will also leave the program sooner. This will reduce rebate expenditures toward the end of the program.

Management and Support Allocations

Many division and general office personnel provide management and support services to more than one conservation program. In 1982, these expenses were charged against a single Management and Support (M&S) account, and then distributed among the administrative categories of each conservation program according to each category's share of the administrative expenses. PG&E's estimate for 1982 M&S expenses is $816,000.

PG&E has eliminated M&S allocations in 1983 by implementing a Responsibility Budgeting System (RBS). Under this system, all employee time must be directly charged to the appropriate program. Charges which were distributed through M&S allocation in 1982 will thus be registered against each conservation program as direct labor. PG&E estimates that under RBS direct labor charge will increase in 1983 by $715,785. This estimate is calculated by reducing the $816,000 projected 1982 M&S allocation in proportion to reduced activity in 1983 and by taking inflation into account.

Program Expenses

A. Marketing

PG&E estimates it spent $21,750 on workshops and fair activities in the last four months of 1982. 40% of this estimate was apportioned to Program Marketing. These are marketing expenses which will not be charged directly to advertising accounts by the division personnel. PG&E did not explain why some marketing expenses are charged to advertising and some are not; nonetheless, it appears that total Program Marketing expenditures for 1982 are reasonable. Prior to the next SFA, PG&E should take steps to clarify its method of allocating expenses in this area.

For 1983, PG&E requests that it be allowed to spend $46,133 on total marketing. $18,453 of this amount would go to Program Marketing. Noting that PG&E fell short of its multifamily and SFE goals in 1982 in spite of its marketing efforts, the staff recommends that total marketing expenses for 1983 be limited to $32,303, $12,921 of which will go to Program Marketing. We find this reduced amount reasonable.

B. Rebate Check Mailing

Rebate check mailing costs include the cost of envelopes, postage, and clerical labor. We will adopt PG&E's estimated 1982 mailing cost of $21,175 because of the likely offsetting effects of shortfalls in SFE and multifamily activity in 1982, and the overestimation of lag time between final certification and mailing of the first rebate.

For 1983 PG&E estimates it will cost $73,500 to mail 88,612 rebate checks. This includes not only the costs for envelopes and check preparation, but also includes an assumed cost for postage of 22.5¢ per check. We believe a postage cost of 20¢ per check should be used in calculating the total mailing expense.

The 1982 shortfall of SFE and multifamily activity will lower the number of mailings required in 1983. With fewer rebates mailed and the reduced cost for postage, we will adopt the staff's recommendation of $65,426 for 1983 mailing costs.

C. Other Costs

Other costs include the costs of data processing, inspection mileage and training, and PG&E's share of OII 42 advisory committee costs. PG&E's estimate of $54,219 spent in this category in the last four months of 1982, and its request for $107,960 in funding for 1982 is reasonable.

D. Advertising

PG&E spent an estimated $17,050 on advertising in 1982, including $13,050 in the last four months of the year. It explained that this expenditure came late in the year to coincide with end-of-year contractor marketing based on the solar tax credit, and because marketing activities were still in the start-up mode for most of the first part of 1982. Accordingly, PG&E's expenditure of $17,050 for 1982 is reasonable.

However, we agree with staff that PG&E's 1983 advertising funding should be limited to $19,382.

E. Labor

PG&E spent $782,000 in inspection and noninspection labor for the first eight months of 1982 and an estimated $395,315 for the last four months of that year. The workpapers furnished the staff show the development of these costs from recorded and projected inspections, and from direct charges for division and general office personnel directly administering the program. Noninspection labor for the last four months is charged at the same rate as in the first six months. M&S allocations comprise the remainder of 1982 labor expenses. It appears that PG&E's estimate for the final four months labor expense is in keeping with the first eight months recorded expense. No adjustment is recommended and PG&E's estimate will be adopted.

PG&E's 1983 labor expense was developed from projected inspections, a 9.4% labor inflation rate, and 1982 noninspection expenses prorated for program activity. The requested $1.74 million in labor expenses for 1983 includes $715,785 in additional estimated direct labor charges due to elimination of the M&S allocation by the new RBS accounting procedures. This amount is excessive. Instead, we will adopt the revised staff recommendation of $1,701,989 set forth in a memorandum dated May 25, 1983 which uses 7.3% labor inflation rate adopted by the Commission in D.93892.

F. Overhead

Recorded overhead charges for the first eight months of 1982 were $66,000. PG&E estimated that it would spend $90,650 in the last four months of 1982 based on a fixed overhead charge per equivalent inspection and noninspection position. PG&E, however, could not support its estimate for the final four months of 1982. Therefore, we will adopt the staff's recommendation that only $33,000 in overhead expenses be allowed for the last third of 1982 based on charges recorded for the first eight months. For 1982 we will adopt the staff recommendation of $103,500 including the M&S allocation for the reason stated.

For 1983 we will adopt staff recommended amount of $108,354 which reflects the 4.69% nonlabor escalation rate adopted by the Commission in D.93892 in PG&E's A.59788.

Evaluation

A. Statewide Evaluation

For 1982 $157,500 is budgeted towards PG&E's portion (42%) of the $750,000 allocated by the four utilities participating in the statewide evaluation of the OII 42 program. It assumes that such costs will accrue over the three-year evaluation period, with 50% spent the first year and 25% spent in each of the next two years.

For 1983 PG&E's portion (42%) of the $750,000 allocated by the four utilities participating in OII 42 is $78,750. It assumes that 50% of the statewide evaluation costs will have been paid during 1982 and an additional 25% will be spent during both 1983 and 1984.

B. Evaluation Support

Because of delays in implementation of the monitoring (i.e. monitoring hardware and the list of customers to be monitored were not available until January 1983), expenditures for 1982 amounted to only $31,800. PG&E plans to use the unspent funds in 1983 when the monitoring program gets underway. This deferral of expenses is reasonable and is similar to that granted San Diego Gas & Electric Company in D.83-02-008.

C. Monitoring Equipment

The monitoring equipment allocation of $1,083,800 was made in the last quarter of 1982 for equipment purchase and installation. The equipment, however, was not received until early 1983. The allocation was based on an estimated 1,275 single-family monitoring systems installed at an average cost of $850 for hardware and labor. This amount is reasonable, but since PG&E anticipates some changes to the monitoring program that will alter costs, any over- or under-expenditure in 1983 should be entered in the 1983 balancing account.

Low Income

D.92251 dated September 16, 1980 required 10% of all expenditures over the life of the Solar Rebate Program be reserved for the low-income customer. That decision set a goal of 800 low-income dwelling unit installations.[2] Subsequent decisions authorized PG&E to target low-income funds on publicly or cooperatively owned multifamily housing.

The low-income program is proceeding within the established guidelines. PG&E reports that by December 31, 1982, 1,005 low-income solar systems had been installed, thus surpassing the Commission's goal for the life of the program. The expenditure of $1,034 per unit ($1,038,700 in low-income grants / 1,005 units solarized) is comparable to that spent in other utilties' low-income programs.

PG&E plans no significant change from its 1982 low-income program. Its budget request of $2,753,000 was computed by adding all program expenses (excluding 1982 low-income costs) from September 1980 through December 31, 1986, and dividing by 90% to obtain a total program cost. 10% of this total, less the 1982 budget, gives the 1983 budget request. We believe the staff's revised computation using recommended non-low-income expenses for 1982 and 1983 plus projected reduced expenses for 1984 through 1986 and yielding $2,562,549 is the proper amount for PG&E's 1983 low-income budget. The computation is shown in Table III. This amount takes into account the labor and nonlabor escalation factors adopted in Commission D.93892 in PG&E's A.59788.

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[2] A dwelling unit is a single-family home, or a room/studio, or apartment in a multifamily complex. One low-income solar system usually serves more than one dwelling unit.

TABLE III
OII 42
A. 82-01-59

PACIFIC GAS AND ELECTRIC COMPANY
Development of 1983 Low Income Expense

| | A | B | C | D |
|---|---|---|---|---|
| Line | PG&E Non Low-Income Expense Item | Non Low-Income Expenses used by PG&E | Non Low-Income Expenses used by ECB Staff | ECB Non Low-Income Expense Item |
| 1 | 1980-81 recorded expenses | $ 2,304,997 | $ 2,304,997 | 1980-81 recorded expenses |
| 2 | 1982 PG&E requested expenses | 8,536,333 | 8,577,325 | 1982 ECB recommended expenses |
| 3 | 1983 PG&E requested expenses | 9,356,035 | 8,569,482 | 1983 ECB recommended expenses |
| 4 | 1984 PG&E projected expenses | 7,665,657 | 7,180,377 | 1984 ECB projected expenses |
| 5 | 1985 PG&E projected expenses | 4,896,015 | 4,410,735 | 1985 ECB projected expenses |
| 6 | 1986 PG&E projected expenses | 1,381,827 | 1,381,827 | 1986 PG&E projected expenses |
| 7 | Total projected non Low-Income expenses | 34,140,864 | 32,424,743 | Total recommended non Low-Income expenses |
| 8 | Total requested Low-Income expenses (7 ÷ 9) | 3,793,429 | 3,602,749 | Total recommended Low-Income expense (7) ÷ (9) |
| 9 | Requested 1982 Low-Income expense | 1,040,200 | 1,040,200 | Recommended 1982 Low-Income expense |
| 10 | Requested 1983 Low-Income expense | 2,753,229 | 2,562,549 | Recommended 1983 Low-Income expense (8) - (9) |

Findings of Fact

1. PG&E is in need of and entitled to an increase in its gas and electric revenues to reflect the costs incurred in carrying out its 1982 and 1983 Solar Rebate Program.

2. Increased revenues of $483,977 in the gas and electric components of PG&E's SFA clause are required to offset costs of the 1982 and 1983 Solar Rebate Program.

3. The rates authorized by this decision will provide PG&E with sufficient revenue to continue its Solar Rebate Program for 1983.

4. PG&E's SFA balancing account balance as of December 31, 1982 showed an overcollection of $2,841,719.

5. PG&E's current SFA rates are $.00002 per kilowatt-hour for electric and $.00142 per therm for gas.

6. Staff recommends new rates of $.00007 per kilowatt-hour for electric and $.00093 per therm for gas.

7. Staff-recommended rates will produce total increased revenue of $483,977.

8. PG&E's current SFA rates are now and for the future unjust and unreasonable. For the future, $.00007 per kilowatt-hour and $.00093 per therm are the just and reasonable SFA rates.

9. Since PG&E is already incurring the costs this order shall be effective the date of signature.

10. Staff should audit the unaudited account described in the opinion prior to the next SFA and recommend all necessary adjustments.

Conclusions of Law

1. PG&E should be permitted to recover all reasonably incurred expenditures associated with the Solar Rebate Program ordered in OII 42 through its SFA clause.

2. The increases in rates and charges authorized here are just and reasonable.

3. PG&E should be authorized to file and place into effect the rates found reasonable by this decision.

# O R D E R

IT IS ORDERED that on or after the effective date of this order Pacific Gas and Electric Company is authorized to file solar financing adjustment clause billing factor rates as follows:

Electric rates $.00007 per kilowatt-hour on all sales except to the Department of Water Resources.

Gas rates $.00093 per therm on all sales except to Priority 5 and resale customers.

Such filing shall comply with General Order 96-A. The effective date of the revised schedules shall be four days after the date of filing. The revised schedules shall apply only to service rendered on or after the effective date of this order.

This order is effective today.

Dated JUN 15 1983, at San Francisco, California.

LEONARD M. GRIMES, JR.
President
VICTOR CALVO
PRISCILLA C. GREW
DONALD VIAL
WILLIAM T. BAGLEY
Commissioners

I CERTIFY THAT THIS DECISION WAS APPROVED BY THE ABOVE COMMISSIONERS TODAY.

Joseph E. Bodovitz

Joseph E. Bodovitz, Executive Director

Because A.82-01-59 had not been acted on and at the suggestion of the Commission staff (staff), PG&E amended the application on November 3, 1982, seeking an SFA rate adjustment for the 1983 program as well as for the 1982 program.

Staff Summary and Recommendations

Based on the recorded balances in PG&E's balancing accounts and staff's recommended $11.17 million in program costs, staff recommended an SFA increase of $0.53 million. However, staff recently revised its recommendations in a memo of May 25, 1983 because escalation rates adopted by the Commission (D.93892 in PG&E A.59788) for ratemaking purposes are lower than those proposed by the utility and used in the original recommendation. Staff now recommends that $11.13 million be adopted for 1983 program expenses, and that an SFE increase of $.48 million be approved. This is a reduction of $40,000 from its previous recommended expenses. The staff states this increase will provide revenue for the gas and electric balancing acounts for funding the single-family electric (SFE), multifamily, and low-income segments of the program during 1983, while allowing PG&E to meet its obligations to those in the rebate program as of December 31, 1982.

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See Mary