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Mountain Utilities

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December 30, 2010

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

Re: Amended General Order 166 Response for the period ending June 30, 2010

Attention: Mr. Werner Blumer, P.E.

Dear Mr. Blumer

Pursuant to the comments contained in your December 22, 2010, email, the relevant pages in Mountain Utilities' (MU) Amended 2009 – 2010 G.O. 166 Report (Report) have been reviewed and changes made to four pages of the Report. For your convenience, a print copy showing the changes is being provided, along with four copies of the changed pages.

These documents are confidential pursuant to Public Utilities Code Section 583 because they are part of MU's system and emergency responses.

Thank you for your review and comments.

Sincerely, John Dutcher

John Dutcher

Vice-President, Regulatory Affairs

Enc.