



**Pacific Gas and
Electric Company™**

Daniel F. Cooley

Mailing Address
P.O. Box 7442
San Francisco, CA 94120

Street/Courier Address
Law Department
77 Beale Street
San Francisco, CA 94105

(415) 973-6646
Fax: (415) 973-0516
Internet: DFC2@pge.com

October 18, 2010

VIA HAND DELIVERY

ALJ Bruce DeBerry
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: Order Instituting Rulemaking on the Commission's Own Motion to Consider Revising
Energy Utility Tariff Rules Related to Deposits and Adjusting Bills as They Affect Small
Business Customers, R.10-05-005

Dear Judge DeBerry:

Enclosed is a copy of "**Pacific Gas and Electric Company's (U 39 M) Opening Comments on the Proposed Decision Revising Tariff Rules for Small Business Customers**", which was filed today using the CPUC E-filing system.

In addition, this document was electronically served on all parties on the official service list who provided an email address and by United States mailed for all parties who did not provide an email address.

Sincerely,

/s/

Daniel F. Cooley

DFC/pak
Enclosure

cc: Commissioner John Bohn
Official Service List in R.10-05-005

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