



**Pacific Gas and
Electric Company™**

Ann H. Kim

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

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

(415) 973-7467
Fax: (415) 973-0516
Internet: AHK4@pge.com

December 6, 2010

BY HAND DELIVERY

David M. Gamson, Administrative Law Judge
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: A.08-07-021, A.08-07-022, A.08-07-023, and A.08-07-031

Dear ALJ Gamson:

Enclosed is a copy of Pacific Gas and Electric Company's filing on December 6, 2010 in A.08-07-021, A.08-07-022, A.08-07-023, and A.08-07-031:

**"OPENING COMMENTS OF PACIFIC GAS AND ELECTRIC COMPANY (U 39 M)
ON PROPOSED DECISION AND ALTERNATE PROPOSED DECISION ADDRESSING
PETITION FOR MODIFICATION OF DECISION 09-09-047"**

This filing was submitted to the Docket Office using the e-filing system, and was served electronically on this same date, on all parties listed on the official service lists for A.08-07-021, A.08-07-022, A.08-07-023, and A.08-07-031. Thank you.

Very truly yours,

/s/

Ann Kim

cc: w/enclosures
Commissioner Dian Grueneich

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