



**Pacific Gas and  
Electric Company™**

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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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