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Subject: PG&E's Advice 3177-G/3779-E (Svc List for A.08-07-021)

**On Wednesday, December 15, 2010, Pacific Gas and Electric Company filed
Advice 3177-G/3779-E with the Commission**

**Revision to Gas and Electric Energy Efficiency Balancing Accounts to Record
On-Bill Financing Default Expense**

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