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Subject: Draft Resolution W-4867, Comments of Pacific Gas and Electric Company

Attached "Comments of Pacific Gas and Electric Company on Proposed Resolution W-4867 To Make Rates Subject to Refund to Reflect New Tax Law" in pdf format.

René Thomas, on behalf of Jane Yura, Vice President-Regulation and Rates Pacific Gas and Electric Company

If you have any difficulty opening the attachment(s), please notify René Thomas, tel (415) 972-5111, fax (415) 973-0516, RAT9@pge.com

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