

CERTIFICATE OF SERVICE BY U.S. MAIL OR ELECTRONIC MAIL

I, the undersigned, state that I am a citizen of the United States and am employed in the City and County of San Francisco; that I am over the age of eighteen (18) years and not a party to the within cause; and that my business address is Pacific Gas and Electric Company, Law Department, PO Box 7442, San Francisco, CA 94120.

On the 7th day of January 2011, I caused to be served true copies of:

**COMMENTS OF PACIFIC GAS AND ELECTRIC COMPANY
ON PROPOSED RESOLUTION W-4867
TO MAKE RATES SUBJECT TO REFUND TO REFLECT NEW TAX LAW**

on the official service list for **Draft Resolution W-4867**, and by electronic mail for those who have provided an e-mail address and by U.S. mail for those who have not.

Copies were also sent by electronic service to:

**all Commissioners, the Chief Administrative Law Judge,
the CPUC General Counsel, the CPUC Executive Director,
the CPUC Director of Division of Water and Audits, and PG&E General Counsel.**

I certify and declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on the 7th day of January, 2011.

/s/

René Anita Thomas