CERTIFICATE OF SERVICE BY ELECTRONIC MAIL OR U.S. 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, Regulatory Relations Department B10C, 77 Beale Street, San Francisco, California 94105.

On March 4, 2011, I caused to be served a true copy of:

"COMMENTS OF PACIFIC GAS AND ELECTRIC COMPANY IN OPPOSITION TO DRAFT RESOLUTION L-411 (DATED FEBRUARY 25, 2011)"

by electronic mail, or (for those parties without valid electronic mail addresses) by placing it for collection and mailing, in the course of ordinary business practice, with other correspondence of Pacific Gas and Electric Company, enclosed in a sealed envelope, with postage fully prepaid, addressed to:

Marzia Zafar

Consumer Service and Information Division California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102 Email: ZAF@cpuc.ca.gov (original and two copies via hand delivery)

Karen Clopton, Chief ALJ Administrative Law Judge Division California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102 Email: KVC@cpuc.ca.gov

Rami Kahlon, Director Division of Water and Audits California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102 Email: RSK@cpuc.ca.gov

All parties on the official service lists for **Resolution L-411** (previously W-4867)

Paul Clanon, Executive Director Executive Division California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102 Email: PAC@cpuc.ca.gov

Frank Lindh, General Counsel Legal Division California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102 Email: FRL@cpuc.ca.gov

Craig Buchsbaum, Esq. Law Department Pacific Gas and Electric Company 77 Beale Street, B30A San Francisco, CA 94105 Email: CMB3@pge.com

All CPUC Commissiners

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 March 4, 2011, at San Francisco, California.

<u>/s/ Sally Cuaresma</u> Sally Cuaresma