

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)

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

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

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

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

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

All CPUC Commissioners

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.

/s/ Sally Cuaresma
Sally Cuaresma