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Subject: Joint IOU 2010 Benchmarking Report

To All Parties of Record in A.08-07-021 et al. and R.09-11-014:

In compliance with Decision 09-09-047, PG&E submits the attached "Joint IOU 2010 Benchmarking Report" on behalf of the California Investor Owned Utilities (PG&E, SCE, SDG&E, and SoCalGas).

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