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Cc:

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Subject: R11 02 019, PG&E's Comments

ALL PARTIES OF RECORD IN R. 11-02-019:

Attached are **PACIFIC GAS AND ELECTRIC COMPANY'S COMMENTS ON THE INDEPENDENT REVIEW PANEL REPORT**, in PDF format, which was filed on July 15, 2011, with the California Public Utilities Commission in Docket No. R11 02 019.

Pamela J. Dawson, on behalf of
WILLIAM V. MANHEIM
Pacific Gas and Electric Company

If you have any difficulty opening the attachment(s), please notify Pamela J. Dawson, tel (415) 973-2119, fax (415) 973-0516, PJD3@pge.com

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