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Cc:

Bcc:

Subject: R.11-10-023 - Opening Comments of Shell Energy North America (US), L.P.

To: Honorable David Gamson, Honorable Mark Ferron and all parties in R.11-10-023:

Attached in searchable pdf format is a copy of "Opening Comments of Shell Energy North America (US), L.P." that was filed today with the Commission. This document is being served on all parties on the service list in R.11-10-023.

If you have any questions regarding this document, please do not hesitate to contact the

undersigned.

Please note that effective March 6, 2012, the law firm of Luce, Forward merged with McKenna Long & Aldridge LLP. The name of the combined firm is McKenna Long and Aldridge LLP.

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*Effective March 6, 2012, Luce Forward merged with McKenna Long & Aldridge LLP*

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