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Subject: R.12-06-013: SDG&E Comments

To Interested Parties of R.12-06-013:

Attached herewith please find **COMMENTS OF SAN DIEGO GAS & ELECTRIC COMPANY (U902E) ON RATE ELEMENT INVENTORY FOR BOTH PHASE 1 AND PHASE 2**. This document is being served by electronic mail in a word-searchable PDF format, and has been electronically filed with the CPUC Docket Office.

Thank you,

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