

Mail Stop 3561

June 16, 2008

Peter A. Darbee  
Chairman, President and Chief Executive Officer  
PG&E Corporation  
One Market, Spear Tower, Suite 2400  
San Francisco, CA 94105

William T. Morrow  
President and Chief Executive Officer  
Pacific Gas and Electric Company  
77 Beale Street, P.O. Box 770000  
San Francisco, California 94177

**Re: PG&E Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 22, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed April 2, 2008  
File No. 1-12609**

**Pacific Gas and Electric Company  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 22, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed April 2, 2008  
File No. 1-02348**

Dear Mr. Darbee and Mr. Morrow:

We have reviewed your letter dated June 12, 2008 and have the following comments. Please feel free to call us at the telephone numbers listed at the end of this letter.

Peter A. Darbee and William T. Morrow  
PG&E Corporation and Pacific Gas and Electric Company  
June 16, 2008  
Page 2

Definitive Proxy Statement on Schedule 14A

Compensation Discussion and Analysis, page 40

How Did the Compensation Committee Benchmark and Establish the 2007 Officer Compensation Program?, page 41

1. We note your response to comment 1 in our letter dated June 2, 2008. Please provide us with your intended disclosure for future filings based on information for the above referenced documents.

The same follow-up comment applies to your response to comment 2 in our letter dated June 2, 2008.

\* \* \*

Please contact Alexandra M. Ledbetter, Staff Attorney, at (202) 551-3317, or Mara L. Ransom, Legal Branch Chief, at (202) 551-3264, or me at (202) 551-3725 with any questions.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Hyun Park, Senior Vice President and General Counsel  
PG&E Corporation