



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 17, 2009

Mr. Peter A. Darbee
President and Chief Executive Officer
PG&E Corporation
Pacific Gas and Electric Company
One Market, Spear Tower
Suite 2400
San Francisco, California 94105

**RE: PG&E Corporation
Pacific Gas and Electric Company
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 24, 2009
File No. 1-12609 and 1-2348**

Dear Mr. Darbee:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson
Branch Chief