



DIVISION OF  
CORPORATION FINANCE

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

September 21, 2022

Adam L. Wright  
Executive Vice President, Operations and Chief Operating Officer  
Pacific Gas and Electric Company  
77 Beale Street  
P.O. Box 770000  
San Francisco, California 94177

**Re: Pacific Gas and Electric Company  
PG&E Recovery Funding LLC  
Registration Statement on Form SF-1  
Filed September 20, 2022  
File Nos. 333-267511 and 333-267511-01**

Dear Mr. Wright:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Arthur Sandel at 202-551-3262 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Structured Finance