



DIVISION OF
CORPORATION FINANCE

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

June 10, 2022

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

**Re: Pacific Gas & Electric Co.
PG&E Wildfire Recovery Funding LLC
Registration Statement on Form SF-1
Filed June 7, 2022
File Nos. 333-265457 and 333-265457-01**

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 Kayla Roberts at (202) 551-3490 with any questions.

Sincerely,

Division of Corporation Finance
Office of Structured Finance