



DIVISION OF  
CORPORATION FINANCE

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