July 18, 2006

Mr. G. Robert Powell Vice President and Controller PG&E Corporation One Market, Spear Tower Suite 2400 San Francisco, CA 94105

**Re: PG&E** Corporation

Pacific Gas and Electric Company

Forms 10-K for Fiscal Year Ended December 31, 2005

Filed March 6, 2006

Forms 10-Q for Fiscal Quarter Ended March 31, 2006

File Nos. 1-12609 and 1-2348

Dear Mr. Powell:

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

Sincerely,

Jim Allegretto Senior Assistant Chief Accountant