

Mail Stop 3561

June 26, 2008

Peter A. Darbee  
Chairman, President and Chief Executive Officer  
PG&E Corporation  
One Market, Spear Tower, Suite 2400  
San Francisco, CA 94105

William T. Morrow  
President and Chief Executive Officer  
Pacific Gas and Electric Company  
77 Beale Street, P.O. Box 770000  
San Francisco, California 94177

**Re: PG&E Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 22, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed April 2, 2008  
File No. 1-12609**

**Pacific Gas and Electric Company  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 22, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed April 2, 2008  
File No. 1-02348**

Dear Mr. Darbee and Mr. Morrow:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Hyun Park, Senior Vice President and General Counsel  
PG&E Corporation