

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

Mail Stop 3561

April 10, 2018

Nickolas Stavropoulos President 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

Registration Statement on Form S-4

Filed April 2, 2018 File No. 333-224091

Dear Mr. Stavropoulos:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom Assistant Director Office of Consumer Products