



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

DIVISION OF  
CORPORATION FINANCE

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