

NOTICE TO INTERESTED PARTIES

1. Notice To: Employees eligible to participate in the Pacific Gas and Electric Company Retirement Plan. See paragraph 8 below for a more detailed description of eligibility requirements.

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

2. Plan Name: Pacific Gas and Electric Company Retirement Plan

3. Plan Number: 001

4. Name and Address of Applicant:

Pacific Gas and Electric Company

245 Market Street, Mail Code N2B, Room 214B

San Francisco, CA 94105

5. Applicant's EIN: 94-0742640

6. Name and Address of Plan Administrator:

Employee Benefit Committee of PG&E Corporation

c/o Pacific Gas & Electric Company

Benefits Department

1850 Gateway Boulevard, 7th Floor

Concord, CA 94520

7. The application will be filed on December 6, 2010 for an advance determination as to whether the plan meets the qualification requirements of § 401 of the Internal Revenue Code of 1986 with respect to the Plan's amendment. The application will be filed with:

**EP Determinations
Internal Revenue Service
Attention: SE:T:EP:RA:VC
P.O. Box 27063
Washington, DC 20038-7063**

8. The employees eligible to participate under the plan are (i) employees who are not covered by a collective bargaining agreement, or (ii) who are in a bargaining unit represented by Local Union 1245, International Brotherhood of Electrical Workers, Engineers and Scientists of California Local 20 or the Service Employee's International Union Local 24/7, except (i) leased employees, (ii) individuals whose written contract of employment excludes them from participation in the plan, and (iii) temporary additional employees, as defined in Section 106.12 of the IBEW Physical Agreement effective January 1, 1991 (including outage workers).
9. The Internal Revenue Service **has** previously issued a determination letter with respect to the qualification of this plan.

RIGHTS OF INTERESTED PARTIES

10. You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

REQUEST FOR COMMENTS BY THE DEPARTMENT OF LABOR

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the information contained in items 2 through 5 of this Notice; and
- (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

**Deputy Assistant Secretary
Employee Benefits Security Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210**

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by January 20, 2011. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by January 20, 2011, whichever is later, but not after February 4, 2011. A request to the Department to comment on your behalf must be received by it by December 21, 2011 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or December 31, 2011, if you wish to waive that right.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2010-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of section 17 of Rev. Proc. 2010-6 are available at Pacific Gas and Electric Company, Benefits Department, 1850 Gateway Boulevard, Concord, CA 94520, during regular business hours for inspection and copying. (There is a nominal charge for copying and/or mailing).