

## NOTICE TO INTERESTED PARTIES

Required by Federal Law

Regarding Tax-Qualification of the  
PG&E Corporation Retirement Savings Plan

January 23, 2015

1. Notice to current employees who are eligible to participate in PG&E Corporation Retirement Savings Plan (the "Plan") without regard to age and service requirements.  
  
An application is to be made to the Internal Revenue Service (the "IRS") for an advance determination on the qualification of the following employee pension benefit plan:
2. Name of Plan: PG&E Corporation Retirement Savings Plan
3. Plan Number: 001
4. Name and Address of Applicant: PG&E Corporation, 1850 Gateway Blvd., Concord, CA, 94520
5. Applicant's Federal Employer Identification Number ("EIN"): 94-3234914
6. Plan Administrator's Name and Address: Employee Benefit Committee, c/o PG&E Corporation, 1850 Gateway Blvd., 7025C, Concord, CA 94520
7. Date of Application: The application will be filed on February 2, 2015 for an advance determination as to whether the Plan meets the qualification requirements of section 401 of the Internal Revenue Code of 1986 ("Code"), with respect to the Plan's initial qualification. The application will be filed with:  
  
Internal Revenue Service  
EP Determinations  
P.O. Box 12192  
Covington, KY 41012-0192
8. Eligible Individuals: The employees eligible to participate under the Plan include any employee of a participating employer who is not covered by a collective bargaining agreement, except employees who: have entered into a written agreement that expressly excludes participating in the Plan; who are classified or treated by an employer as independent contractors, consultants, leased employees, or employees of an employment agency or any entity other than an employer, even if such individuals are subsequently determined to have been common-law employees of an employer; or are nonresident aliens who receive no U.S. sourced earned income.
9. Determination Letter History: The IRS 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, either individually or jointly with other interested parties, your comments as to whether the Plan meets the qualification requirements of the Code. Your comments to EP Determinations may be submitted to:

Internal Revenue Service  
EP Determinations  
Attn: Customer Service Manager  
P.O. Box 2508  
Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the Department of Labor (the “DOL”) to submit, on your behalf, comments to EP Determinations regarding the qualification of the Plan. If the DOL declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the DOL jointly, submit your comments on these matters directly to EP Determinations at the Cincinnati address above.

### **REQUESTS 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  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210  
ATTN: 3001 Comment Request

### **COMMENTS TO THE INTERNAL REVENUE SERVICE**

12. Comments submitted by you to EP Determinations must be in writing and received by it by March 19, 2015 (45 days after the date the application is filed). However, if there are matters that you request the DOL to comment upon on your behalf, and the DOL declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the DOL notifies you that it will not comment on a particular matter, or by March 19, 2015 (45 days after the date the application is filed), whichever is later, but not after April 3, 2015 (60 days after the date the application is filed). A request to the DOL to comment on your behalf must be received by it by February 17, 2015 (15 days after the date the application is filed), if you wish to preserve your right to comment on a matter upon which the DOL declines to comment, or by February 27, 2015 (25 days after the date the application is filed) 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 Revenue Procedure 2014-6. 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 IRS; and copies of section 17 of Revenue Procedure 2014-6) are available from PG&E Corporation, 1850 Gateway Blvd., Concord, CA, 94520 during regular business hours for inspection and copying. There is a nominal charge for copying and/or mailing.