



DIVISION OF
CORPORATION FINANCE

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

March 13, 2019

Sarah K. Solum
Davis Polk & Wardwell LLP
sarah.solum@davispolk.com

Re: PG&E Corporation
Incoming letter dated January 17, 2019

Dear Ms. Solum:

This letter is in response to your correspondence dated January 17, 2019 concerning the shareholder proposal (the "Proposal") submitted to PG&E Corporation (the "Company") by Jing Zhao (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence from the Proponent dated January 18, 2019. Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

M. Hughes Bates
Special Counsel

Enclosure

cc: Jing Zhao
zhao.cpri@gmail.com

March 13, 2019

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: PG&E Corporation
Incoming letter dated January 17, 2019

The Proposal recommends that the Company reform its structure to combine with Pacific Gas and Electric Company into one organization under one board and one executive team, under applicable laws and regulation rules, to address senior executive compensation paid by the two companies.

We are unable to concur in your view that the Company may exclude the Proposal under rule 14a-8(i)(6). We are unable to conclude that the Company would lack the power or authority to implement the Proposal. Accordingly, we do not believe that the Company may omit the Proposal from its proxy materials in reliance on rule 14a-8(i)(6).

We are unable to concur in your view that the Company may exclude the Proposal under rule 14a-8(i)(7). In our view, the Proposal transcends ordinary business matters. Accordingly, we do not believe that the Company may omit the Proposal from its proxy materials in reliance on rule 14a-8(i)(7).

Sincerely,

Michael Killoy
Attorney-Adviser