

NOTICE TO INTERESTED PARTIES

Required by Federal Law

Regarding Tax Qualification of the
Pacific Gas and Electric Company Retirement Plan

August 21, 2020

Notice to all current employees eligible to participate in the Pacific Gas and Electric Company Retirement Plan (the "Plan") without regard to age and service requirements, and all other current employees whose principal place of employment is the same as the principal place of employment of any eligible employee.

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:

Name of Plan: Pacific Gas and Electric Company Retirement Plan

Plan Number: 001

Name and Address of Applicant: Pacific Gas and Electric Company
P.O. Box 5546
Concord, CA 94524

Applicant's Federal Employer
Identification Number ("EIN"): 94-0742640

Plan Administrator's
Name and Address: Employee Benefit Committee of PG&E Corporation
c/o Pacific Gas and Electric Company
Benefits Department
P.O. Box 5546
Concord, CA 94524

Date of Application: The application will be filed on August 31, 2020 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 amendment and restatement.

Application to Be Filed With: Internal Revenue Service
Attention: EP Determination Letters
TE/GE Stop 31A Team 105
P.O. Box 12192
Covington, KY 41012-0192

Eligible Individuals: The Plan is composed of three parts.

The employees eligible to participate under the Part I component of the Plan generally include employees of Pacific Gas and Electric Company, PG&E Corporation, PG&E Corporation Support Services, Inc., PG&E Corporation Support Services II, Inc., or any other entity designated as eligible under the terms of the Plan who were hired prior to January 1, 2013, but excluding (1) union-represented employees, (2) leased employees, (3) employees who are employed pursuant to a written agreement with an employing entity which explicitly excludes participating in the Plan, and (4) employees who chose to participate in Part III of the Plan during the 2013 choice period.

The employees eligible to participate under the Part II component of the Plan generally include employees of Pacific Gas and Electric Company or any other entity designated as eligible under the terms of the Plan who were hired prior to January 1, 2013, and who are in a bargaining unit represented by the Local 1245 International Brotherhood of Electrical Workers, Engineers and Scientists of California, or the Service Employees International Union, but excluding (1) leased employees, (2) hiring hall employees, (3) outage employees, (4) intermittent employees who have not attained regular status, (5) temporary additional employees covered under the IBEW Physical Agreement, (6) any other employees excluded under the terms of an applicable agreement with a union, and (7) employees who chose to participate in Part III of the Plan during the 2013 choice period.

The employees eligible to participate under the Part III component of the Plan generally include employees of Pacific Gas and Electric Company, PG&E Corporation, PG&E Corporation Support Services, Inc., PG&E Corporation Support Services II, Inc., or any other entity designated as eligible under the terms of the Plan who were hired or re-hired on or after January 1, 2013, or who were participants under Part I or Part II who chose to participate in Part III of the Plan during the 2013 choice period, but excluding (1) leased employees, (2) hiring hall employees, (3) outage employees, (4) intermittent employees who have not attained regular status, (5) temporary additional employees covered under the IBEW Physical Agreement, (6) any other employees excluded under the terms of an applicable agreement with a union, and (7) employees who are employed pursuant to a written agreement with an employing entity which explicitly excludes participating in the Plan.

Determination Letter History:

The IRS has previously issued a determination letter with respect to the qualification of this Plan.

RIGHTS OF INTERESTED PARTIES

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. Label your comments "Interested Party Statement". Include the EIN, plan name, and plan number in your correspondence. Your comments to EP Determinations should 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 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

The DOL 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 DOL to comment with respect to the Plan is 10. If you request the DOL to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include: (1) the Plan name and number (which is listed above), (2) the Applicant's name, address and EIN (which is listed above), and (3) a statement that ten employees who qualify as interested parties are needed for the DOL to comment with respect to the Plan.

A request asking the DOL to comment should be addressed as follows:

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

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by it by October 14, 2020 (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 October 14, 2020 (45 days after the date the application is filed), whichever is later, but not after October 29, 2020 (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 September 15, 2020 (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 September 25, 2020 (25 days after the date the application is filed) if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 19 and 20 of Revenue Procedure 2020-4. 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 19 of Revenue Procedure 2020-4) are available from Pacific Gas and Electric Company during regular business hours for inspection and copying. There is a nominal charge for copying and/or mailing.