

**PACIFIC GAS AND ELECTRIC COMPANY  
General Rate Case 2011 Phase I  
Application 09-12-020  
Data Response**

PG&E Data Request No.:	DRA_218-05		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_218-Q05		
Request Date:	March 17, 2010	Requester DR No.:	DRA-218-MCL
Date Sent:	March 31, 2010	Requesting Party:	DRA
PG&E Witness:	Redacted	Requester:	Mariana Campbell

**EXHIBIT REFERENCE: PG&E-6, CHAPTER 10 TAX DEPARTMENT COSTS**

**SUBJECT: TAX DEPARTMENTS COSTS FOR ACCOUNTS 920, 921 AND 923**

**QUESTION 5**

In reference to Exhibit PG&E-6 WP 10-9, Schedule 3

- a. Explain Utility – Acct 921 – Office supplies and expenses Adjustment of \$3,395 for years 2004 – 2007.
- b. Explain where in Schedule 3 shows the 31 positions transferred in year 2008 to 2009. Provide a schedule showing recorded adjusted figures before the transferred of the 31 employees.

**ANSWER 5**

- a. The adjustment of \$3,395 for years 2004-2007 is due to the realignment of historical costs with CFO organization changes. Refer to WP 8-61 line 134 for documentation.
- b. See response to Question 2.d., in this data request.