

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

PG&E Data Request No.:	DRA_244-02		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_244-Q02		
Request Date:	April 1, 2010	Requester DR No.:	DRA-244-DFB
Date Sent:	April 14, 2010	Requesting Party:	DRA
PG&E Witness:	Redacted	Requester:	Donna Fay Bower

SUBJECT: BENEFITS

QUESTION 2

(In reference to response DRA-007-DFB, Question 17 Atch 01) What were the matching contributions for these transferred employees for the years 2004-2008? Were these matching contributions transferred to PG&E the Utility? If not why not?

ANSWER 2

PG&E cannot readily isolate the matching contributions paid to individual employees over the period 2004-2008. However, the following table provides total PG&E Corporation Retirement Savings Plan (RSP or 401k) recorded costs for this period. The recorded cost consists of company matching contributions for all participating PG&E Corporation (holding company) employees, plus any administrative fees allocable to the holding company.

PG&E Corporation (holding company)	2004	2005	2006	2007	2008
RSP (401k) Expense (in 000's)	\$ 1,494	\$ 1,423	\$ 1,521	\$ 1,123	\$ 774

In response to the second question, there was no transfer of matching contributions from the holding company to the Utility because the RSP is a single defined contribution plan covering non-union represented employees of both PG&E Corporation and Pacific Gas and Electric Company. Each time a participating PG&E Corporation employee made an eligible contribution, the holding company made the company matching contribution that was credited to the participant's RSP account for that pay period. Employees are fully vested in any company matching contributions at the time they are paid. When these employees subsequently transferred between the holding company

and the Utility, the employer sponsor changed for future company matching contributions (i.e., any eligible company matching contributions after transfer from the holding company to the Utility would be paid by the Utility). However, the change in employer does not affect the accumulated balance in the participant's individual account.