

Pacific Gas And Electric Company
Pension And Benefits Expenses - Account 926 & 923

Total Company ⁽¹⁾
(Thousands of Base Year\$)

Escalation Rates	Cost*	2004	2005	2006	2007	2008
	Medical	1.000	1.000	1.000	1.000	1.000
	Other	1.000	1.000	1.000	1.000	1.000
	WR	1.183	1.079	1.079	1.038	1.000
	M&S	1.163	1.118	1.077	1.038	1.000

* WR: Wage Related

Line No.	Exhibit Chapter	Plan Description	Cost	Recorded 2004	Rec. Adjusted 2004	Recorded 2005	Rec. Adjusted 2005	Recorded 2006	Rec. Adjusted 2006	Recorded 2007	Rec. Adjusted 2007	Recorded 2008	Rec. Adjusted 2008
1	Ex6. Ch.17	Medical Plans	Medical	\$164,689	\$164,689	\$184,148	\$184,148	\$192,359	\$192,359	\$192,162	\$192,162	\$221,158	\$217,459
2	Ex6. Ch.17	Dental Plan	Other	\$22,656	\$22,656	\$22,727	\$22,727	\$21,897	\$21,897	\$22,972	\$22,972	\$23,498	\$23,498
3	Ex6. Ch.17	Vision Plan	Other	\$3,358	\$3,358	\$3,206	\$3,206	\$2,845	\$3,177	\$3,097	\$3,097	\$3,078	\$3,078
4	Ex6. Ch.17	Group Life Plan	WR	\$3,764	\$3,764	\$3,895	\$3,895	\$3,455	\$4,420	\$463	\$763	\$760	\$760
5	Ex6. Ch.17	Employee Health Care Contributions	Other	-\$2,082	-\$2,552	-\$3,271	-\$3,745	-\$3,727	-\$4,189	-\$1,438	-\$1,951	-\$8,558	-\$9,057
6	Ex6. Ch.17	Postretirement Medical Plan ⁽²⁾	Other	\$0	\$165	\$0	\$234	\$0	\$498	\$0	\$918	\$0	\$514
7	Ex6. Ch.17	Postretirement Life Plan ⁽²⁾	WR	\$0	\$1,477	\$0	\$1,608	\$0	\$2,643	\$0	\$1,299	\$0	\$1,499
8	Ex6. Ch.17	Disability Plans ⁽²⁾	Other	\$0	\$15	\$0	\$2	\$0	\$56	\$0	\$170	\$421	\$473
9	Ex6. Ch.17	Pension - Non Qualified ⁽²⁾	WR	\$0	\$3,580	\$0	\$3,511	\$0	\$3,858	\$0	\$3,909	\$0	\$4,081
10	Ex6. Ch.17	Retirement Savings Plan	WR	\$47,595	\$47,595	\$46,221	\$46,221	\$48,265	\$48,265	\$48,436	\$48,436	\$47,228	\$47,228
11	Ex6. Ch.17	Tuition Refund	M&S	\$1,478	\$1,478	\$1,856	\$1,856	\$2,255	\$2,255	\$2,456	\$2,456	\$2,608	\$2,608
12	Ex6. Ch.17	Employee Relocation Program	M&S	\$2,786	\$2,786	\$2,798	\$2,798	\$4,359	\$4,359	\$6,841	\$6,841	\$7,644	\$7,644
13	Ex6. Ch.17	Service Awards	M&S	\$1,201	\$1,201	\$1,115	\$1,091	\$502	\$902	\$963	\$963	\$1,173	\$1,173
14		Subtotal 926 PG&E-6, Ch 17		\$245,465	\$250,212	\$262,695	\$267,550	\$272,199	\$280,488	\$275,953	\$282,037	\$299,012	\$301,028
15	Ex2. Ch.7	PG&E Corp - Benefits	M&S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,700
16	Ex6. Ch.18	Postretirement Medical Trust Contribution	Other	\$70,421	\$67,811	\$46,311	\$57,133	\$42,656	\$22,067	\$36,675	\$36,809	\$36,111	\$41,308
17	Ex6. Ch.18	Post Retirement Life Contribution	Other	\$4,836	\$0	\$4,891	\$0	\$4,480	\$0	\$4,617	\$0	\$6,701	\$4,436
18	Ex6. Ch.18	Long Term Disability Trust Contribution	Other	\$51,939	\$61,900	\$63,383	\$61,900	\$46,155	\$77,922	\$39,724	\$94,920	\$81,882	\$79,580
19	Ex6. Ch.18	Retirement Plan Trust Contribution	Other	\$13,365	\$0	\$2,581	\$0	\$254,880	\$249,759	\$156,825	\$153,411	\$157,464	\$0
20		Subtotal 926 PG&E-6, Ch 18		\$140,562	\$129,711	\$117,165	\$119,033	\$348,169	\$349,748	\$237,841	\$285,140	\$282,159	\$125,324
21		Total Account 926		\$386,027	\$379,923	\$379,860	\$386,583	\$620,369	\$630,236	\$513,794	\$567,177	\$581,170	\$434,052
22	Ex6. Ch.17	Retirement Plan- Supplemental Pension ⁽²⁾	M&S	\$1,383	\$108	\$4,294	\$200	\$2,635	\$404	\$2,805	\$504	\$2,863	\$705
23	Ex6. Ch.17	Employee Relocation Program	M&S	\$70	\$70	\$628	\$628	\$890	\$890	\$2,851	\$2,851	\$852	\$852
24		Subtotal 923 PG&E, Ch 17		\$1,454	\$178	\$4,922	\$828	\$3,526	\$1,294	\$5,657	\$3,355	\$3,715	\$1,557

Notes:

[1] Benefits are shown Gross, before capitalization and other allocations (such as allocations for New Products and Service, affiliates, and below-the line) are removed.

[2] Recorded Adjusted reflects benefit costs not paid through a trust plus plan administration expenses. The recorded values reflecting the expense recorded in SAP, determined in accordance with applicable accounting rules, are shown on lines 16 through 19. The recorded expense includes both benefits funded and paid through the trust as well as those paid from general assets.

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