

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

PG&E Data Request No.:	DRA_244-09		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_244-Q09		
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 9

In response to DRA-007-DFB, Question 26, PG&E provided Tuition Refund Plan Forecast for 2009-2011. What were the annual reimbursement limits used to develop the forecast for Non-Represented Employees, ESC-Represented Employees, and IBEW-Represented Employees? Also, please indicate the number of employees for each category.

ANSWER 9

The annual reimbursement limits effective in 2009 were used to develop the 2009 through 2011 forecasts for Non-union, ESC, and IBEW-represented employees. In response to DRA-007-DFB, Question 26, PG&E provided attachment GRC2011-Ph-I_DR_DRA_007-Q26Atch01 that described the calculation of the 2009 through 2011 forecast and noted that the increased 2009 reimbursement levels for the union-represented employees that were used for the forecast. This same description was provided in Exhibit (PG&E-6), Chapter 17, WP17-33. For ease of reference, the reimbursement limits are shown in the table below:

Maximum Annual Tuition Reimbursement Levels By Year				
	Non-Union	IBEW	ESC *	SEIU
2005 through 2008	\$8,000 for all approved courses	\$1,200 for all approved courses	\$5,250 for specified programs; \$3,000 for other approved courses	\$700 for all approved courses
2009	\$8,000 for all approved courses	\$5,250 for all approved courses	\$6,000 for specified programs; \$3,000 for other approved courses	\$5,250 for all approved courses

* See Attachment GRC2011-Ph-I_DR_DRA_244-Q08Atch01 for a complete description of tuition reimbursement terms. Only the maximum reimbursement has been changed beginning 2009.

The following table provides the forecast number of Tuition Refund participants:

Tuition Refund Plan Participants by Forecast Year			
	Non-Union	IBEW *	ESC **
2008	777	86	149
2009	777	91	159
2010	777	91	159
2011	777	91	159

* IBEW plan participation is forecast to increase beginning in 2009 due to implementation of increased tuition refund maximums. SEIU participants have been combined with IBEW for purposes of this forecast.

** ESC plan participation is forecast to increase beginning in 2009 due to implementation of increased tuition refund maximums.

Please note that the Tuition Refund forecast was not based on the number of employees receiving tuition reimbursements except with respect to the forecast effect of negotiated changes to reimbursement levels for certain union-represented employees effective January 2009. PG&E's baseline forecast is based on the 2008RA costs escalated for inflation. PG&E's experience has shown that when reimbursement levels are increased, participation and costs rise accordingly. The methodology used to forecast the effect of increased reimbursement levels is explained in WP 17-33, footnotes (b) and (c).