

Plan	Escalation Description	Annual Escalation Rate	Source / Reference
Tuition Refund Plan	<p>Forecast costs for 2009 through 2011 assume</p> <p>(1) future tuition and fee increases based on past plan cost experience and external indicators of continued cost increases, and</p> <p>(2) increase in reimbursement rates for certain union-represented employees</p>	3.5%	<p>PG&amp;E / WP 17-33</p> <p>Also - California Postsecondary Education Commission (CPEC) Study on Fees at California Public Colleges and Universities, March 2010 cites 2008-2009 increases of 16% to 30%; and forecast increases of up to 15% for 2010-2011.</p>
Employee Relocation Program	Inflation increases applied to components of forecast by the PG&E Relocation Program Director.	4%	PG&E / WP 17-34
Service Awards Program	Forecast costs are not escalated for inflation	N/A	PG&E / WP 17-35
Retirement – Nonqualified Pension and Administration (holding company)	Forecast costs based on 2008 payments held flat	N/A	PG&E / WP 17-36
Employee Relocation Program (holding company)	Inflation increases applied to components of the forecast by the PG&E Relocation Program Director.	4%	PG&E / WP 17-37