

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

PG&E Data Request No.:	DRA_261-01		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_261-Q01		
Request Date:	May 5, 2010	Requester DR No.:	DRA-261-DFB
Date Sent:	May 19, 2010	Requesting Party:	DRA
PG&E Witness:	Redacted	Requester:	Donna Fay Bower

**EXHIBIT REFERENCE: PG&E-6**

**SUBJECT: EMPLOYEE RELATED COSTS 2004-2008 - A&G COST CENTERS**

**QUESTION 1**

PG&E provided a spreadsheet of Employee Related Costs 2004-2008 on May 4, 2010. Please provide the following:

- a. **Club Dues** – a complete list of the name of the Club Dues and description and benefits to ratepayers. In addition, please indicate if Club Dues were for PG&E the Utility or PG&E Corporation.
- b. **Other Employee Related Expense** – a description of what is included in this category. In addition, please indicate if Club Dues were for PG&E the Utility or PG&E Corporation.
- c. **Association Dues** – a complete list of the name of the Association Dues and description and benefits to ratepayers. In addition, please indicate if Club Dues were for PG&E the Utility or PG&E Corporation.
- d. **Company Member Fees** – a complete list of the name of the Company Member Fees and description and benefits to ratepayers. In addition, please indicate if Club Dues were for PG&E the Utility or PG&E Corporation.

**ANSWER 1 (A, B, C, D)**

Description of Data

The CD included with this response includes a file named GRC2011-Ph-I\_DR\_DRA\_261-Q01Atch01.xls, which includes worksheets with data for Club Dues, Other Employee Related Expense, Association Dues, and Company Membership Fees for provider cost centers (PCC) for the years 2004-2008, consistent with the data

provided in the spreadsheet on May 4, 2010. Each spreadsheet includes fields (e.g., Vendor Description, PO Line Item Text, CO Doc Line Item Txt) that provide additional descriptions (e.g., the name of the club, association or type of employee related expenses) about the nature of the expense. Examples of employee related expenses include newspaper subscriptions and office supplies.

For A&G departments, costs can also be charged to orders. The CD includes a second file, GRC2011-Ph-I\_DR\_DRA\_261-Q01Atch02.xls with the order data, similar to the data provided for PCCs. Please note that this second file includes employee names. Due to the personal nature of this data, PG&E is submitting this attachment pursuant to Public Utilities Code Section 583. No unauthorized copying or distribution.

#### Benefit to Ratepayers

Expenses for club dues, association dues, and company membership are appropriate and customary costs of doing business. Expenses include fees for professional organizations such as CALCPA, Tax Executives Institute, and the State Bar Association of California.

Note that since PG&E's 2007 GRC, PG&E established an order to track Chambers of Commerce dues paid by the Public Affairs organization. All costs recorded to this order are recorded to a below-the-line FERC account (426).

#### Utility/Corporation Costs

For all entries, the five digit cost center can be used to determine whether the expense is from the Utility or Corporation: Utility cost centers start with "1" and Corporation cost centers start with "2".