

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

PG&E Data Request No.:	DRA_261-02		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_261-Q02		
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 2**

For each of the above employee related costs, (Club Dues, Other Employee Related Expense, Association Dues, and Company Member Fees) where of expenses recorded below the line? If so, provide and break down by year.

**ANSWER 2**

Please see PG&E's response to Question 1 of this data request. The data provided on CD includes the above and below the line amounts for each line item.