

Decision 26-08-031 August 13, 2026

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Southern California Gas Company (U-904G) for Authority, Among Other Things, to Update its Gas Revenue Requirement and Base Rates, Effective on January 1, 2024.

Application 22-05-015
(Filed May 16, 2022)

And Related Matter.

Application 22-05-016
(Filed May 16, 2022)

**DECISION GRANTING COMPENSATION TO THE UTILITY REFORM NETWORK
FOR SUBSTANTIAL CONTRIBUTION TO DECISION 26-01-021**

Intervenor: The Utility Reform Network (TURN)	For contribution to (D.) 26-01-021
Claimed: \$288,763.75	Awarded: \$288,272.50
Assigned Commissioner: Darcie L. Houck	Assigned ALJs: John Larsen and Minh LeQuang

PART I: PROCEDURAL ISSUES

A. Brief description of Decision:	In D.26-01-021, the Commission addressed San Diego Gas & Electric Company's (SDG&E) request to recover costs recorded in its Electric and Gas Wildfire Mitigation Plan Memorandum Accounts (WMPMAs) from May 2019 through the end of 2022 above the amounts authorized in SDG&E's 2019 Test Year General Rate Case decision (D.19-05-051). The Commission disallowed \$206.140 million in operations and maintenance (O&M) costs, \$242.467 million in capital expenditures, and \$16.9 million in gas wildfire mitigation costs, although these figures include certain costs, including drone inspection and repair costs, for which final resolution is deferred to Track 3 of the proceeding. The Commission also addressed the securitization guidelines SDG&E presented here and adopted important conditions that will apply to any future application seeking to securitize wildfire mitigation spending.
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B. Intervenor must satisfy intervenor compensation requirements set forth in Pub. Util. Code §§ 1801-1812¹:

	Intervenor	CPUC Verification
Timely filing of notice of intent to claim compensation (NOI) (§ 1804(a)):		
1. Date of Prehearing Conference:	7/27/2022	Verified
2. Other specified date for NOI:	N/A	
3. Date NOI filed:	8/25/2022	Verified
4. Was the NOI timely filed?		Yes
Showing of eligible customer status (§ 1802(b)) or eligible local government entity status (§§ 1802(d), 1802.4):		
5. Based on ALJ ruling issued in proceeding number:	A.21-12-007	Verified
6. Date of ALJ ruling:	May 31, 2022	Verified
7. Based on another CPUC determination (specify):	N/A	
8. Has the Intervenor demonstrated customer status or eligible government entity status?		Yes
Showing of “significant financial hardship” (§1802(h) or §1803.1(b)):		
9. Based on ALJ ruling issued in proceeding number:	A.21-12-007	Verified
10. Date of ALJ ruling:	May 31, 2022	Verified
11. Based on another CPUC determination (specify):		
12. Has the Intervenor demonstrated significant financial hardship?		Yes
Timely request for compensation (§ 1804(c)):		
13. Identify Final Decision:	D.26-01-021	Verified
14. Date of issuance of Final Order or Decision:	1/23/2026	Verified
15. File date of compensation request:	03/23/2026	3/24/2026
16. Was the request for compensation timely?		Yes

¹ All statutory references are to California Public Utilities Code unless indicated otherwise.

PART II: SUBSTANTIAL CONTRIBUTION**A. Did the Intervenor substantially contribute to the final decision (see § 1802(j), § 1803(a), 1803.1(a) and D.98-04-059):**

Intervenor's Claimed Contribution(s)	Specific References to Intervenor's Claimed Contribution(s)	CPUC Discussion
<u>1. Adequacy of Cost-Effectiveness Analysis for Wildfire Mitigation Spending</u> TURN argued that SDG&E's Track 2 application did not provide sufficient analysis of the costs of the specific initiatives underlying the utility's request, particularly regarding the amount spent and its cost-effectiveness during the period in question. TURN asserted that for each of SDG&E's WMP initiatives, the utility's cost showing was limited to reporting the recorded costs, broken out between capital and operations and maintenance costs, and a differential for categories with GRC-authorized costs. TURN further argued that SDG&E did not provide an explanation of the choices the utility made to verify the reasonableness of its wildfire mitigation expenditures, including whether they were cost-effective. The Commission agreed that SDG&E continued to lag in specifically evaluating wildfire mitigation strategies for cost-effectiveness. However, instead of adopting TURN's recommendation of requiring the utility to refile its application with an adequate showing on these issues, the Commission proceeded with reviewing the application as filed. It also required SDG&E to "provide and apply" the required Cost Benefit Ratios in future applications to facilitate a more thorough and effective analysis of costs and benefits of wildfire mitigation cost.	• D.26-01-021, pp. 33-34. • TURN Opening Brief, p. 1. • D.26-01-021, p. 27. • TURN Opening Brief, pp. 9 -19. • D.26-01-021, pp. 28-29 and Ordering Paragraph 3.	Verified
<u>2. Securitization Proposal</u>		Verified

TURN recommended that the Commission reject the securitization structure that SDG&E described in its prepared testimony. TURN called on the Commission to instead provide guidance for any securitization application the utility chooses to present in the future. This would include, at a minimum, a comparison of the utility's proposal with the previously approved AB 1054 securitization applications for other utilities. The focal point of TURN's concern was the prospect of SDG&E seeking to securitize a revenue requirement or O&M expenses rather than capital expenditures. While the Commission declined to make any final determination regarding a future securitization application, it did specify that any such application would securitize capital expenditures.	• Ex. TURN-1, pp. 17-29; TURN Opening Brief, pp. 29 -38. • D.26-01-021, pp. 161-165 and Ordering Paragraph 10.	
<u>3. Adoption in Part of TURN's Proposal to Deny Rate Recovery of Memorandum Account Interest</u> TURN's recommended relief included a denial of memorandum account interest for the costs for which SDG&E's showing in this track of the proceeding was inadequate. The Commission adopted that recommendation in part, suspending the accrual of interest on the drone inspection and repair costs, and cited TURN's recommendation in doing so.	Ex. TURN-1, p. 12; TURN Opening Brief, p. 20. D.26-01-021, p. 155 and Ordering Paragraph 2.	Verified
<u>4. Rejection of SDG&E Arguments Challenging the Approach Taken in the Proposed Decision</u> The Proposed Decision would have denied SDG&E rate recovery for costs associated with its Drone Assessments of Distribution Infrastructure program due to the inadequacy of the evidence SDG&E presented to	TURN Reply Comments on PD, pp. 1-5 D.26-01-021, pp. 105 and 171-173.	Verified

establish prudence. Though the final decision was modified to give SDG&E a further rate recovery opportunity in Track 3, it also explained why a number of the arguments SDG&E had presented in comments were “unpersuasive.” The logic of those explanations closely tracked arguments TURN included in its reply comments on the Proposed Decision.		
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B. Duplication of Effort (§ 1801.3(f) and § 1802.5):

	Intervenor’s Assertion	CPUC Discussion
a. Was the Public Advocate’s Office of the Public Utilities Commission (Cal Advocates) a party to the proceeding?	Yes	Verified
b. Were there other parties to the proceeding with positions similar to yours?	Yes	Verified
c. If so, provide name of other parties: Protect our Communities Foundation, Utility Consumers Action Network, and Small Business Utility Advocates		Noted
d. Intervenor’s claim of non-duplication: TURN coordinated with other intervenors throughout the proceeding to avoid duplicative efforts. For example, the intervenors and Cal Advocates all took different approaches to analyzing and addressing SDG&E’s reasonableness showing. TURN focused largely on an over-arching challenge, while PCF addressed a large number of elements of SDG&E’s request on a more initiative-specific basis, and SBUA and UCAN focused on particular initiatives or recommendations (such as the Aviation Firefighting program for SBUA, and incorporation of the full impact of the adjustments identified by Ernst & Young for UCAN. Cal Advocates also addressed a broader array of specific issues, raising challenges to both direct and indirect costs of the initiatives. The Commission should find that TURN’s participation on the reasonableness review issues complemented the positions of other intervenors while providing distinct analysis addressing the adequacy of SDG&E’s evidentiary showing. TURN also brought a particular focus to the securitization-related elements of SDG&E’s request. UCAN was the only other intervenor to submit testimony addressing securitization issues, and later clarified its position so that it aligned with the position set out in TURN’s testimony. (D.26-01-021, p. 163). The Commission should find that any duplication of effort on the securitization proposal was minimal, as TURN’s work on this issue was largely unique among the intervenors.		Noted

Overall, the Commission should find that TURN's participation was efficiently coordinated with the participation of Cal Advocates and the other intervenors so as to avoid undue duplication and to ensure that to the extent duplication occurred, it served to supplement, complement, or contribute to the showing of the other intervenor. And consistent with such a finding, the Commission should determine that all of TURN's work is compensable consistent with the conditions set forth in Section 1802.5.

PART III: REASONABLENESS OF REQUESTED COMPENSATION

A. General Claim of Reasonableness (§ 1801 and § 1806):

	CPUC Discussion
a. Intervenor's claim of cost reasonableness: TURN's request for intervenor compensation seeks an award of approximately \$290,000 as the reasonable cost of our participation in this proceeding. TURN submits that these costs are reasonable in light of the importance of the issues TURN addressed. As noted above, TURN's involvement ensured that the Commission closely examined whether SDG&E's Track 2 application provided sufficient analysis demonstrating the reasonableness and cost-effectiveness of wildfire mitigation expenditures. Furthermore, TURN presented recommendations regarding potential securitization of certain wildfire mitigation costs and proposed that the Commission provide guidance for any securitization application the utility may pursue that will likely produce far greater ratepayer savings than would be the case under the approach suggested by SDG&E. Finally, even the partial adoption of TURN's proposal to deny memorandum account interest demonstrates that TURN's participation is likely to produce savings far in excess of the costs requested here. The Commission suspended the accrual of memorandum account interest for the \$80.8 million of capital and \$137.4 million of O&M expense associated with the Drone Assessments of Distribution Infrastructure as of January 15, 2026. (D.26-01-021, pp. 154-155 and Table 7.6A, pp. 101-102). Using the 3% estimate of the commercial paper rate used in the decision, a one-year suspension would result in a reduced interest cost of approximately \$5 million,² an amount approximately 17.5 times higher than TURN's request here. For these reasons, the Commission should find that TURN's efforts have been productive and the requested amount of compensation is reasonable in light of the benefits achieved through those efforts.	Noted. <i>See</i> Part III.D CPUC Comments, Disallowances, and Adjustments.

² 3% times \$137.4 million of O&M equals \$4.1 million. TURN has not attempted to calculate the interest savings tied to the revenue requirement recorded in 2019-2025 for the \$80.8 million of capital expenditures, but is confident the avoided interest cost will exceed \$1 million.

b. Reasonableness of hours claimed: This Request for Compensation includes around 332 hours of TURN’s attorney and expert time, the equivalent of just over 8 weeks of full-time work for an individual attorney. TURN’s efforts reflected herein resulted in significant contributions to D.26-01-021, detailed above, and encompass the preparation of several filings and testimony by TURN. TURN has excluded from this request approximately 50 hours that were devoted to the review of and opposition to SDG&E’s request for interim rate recovery, which was granted in D.24-02-010. Robert Finkelstein, TURN’s General Counsel, served as both TURN’s attorney and witness in Track 2. The vast majority of the hours included in this Request for Compensation (approximately 311 hours) are for his work in the proceeding. A number of other TURN staff members and one outside consultant provided critical support and input to TURN’s efforts. For example, Cathy Yap of Barkovich & Yap helped Mr. Finkelstein decipher SDG&E’s reported capital spending in the post-test year periods of the 2019 GRC, a role she was able to perform very efficiently and effectively as she had been TURN’s post-test year ratemaking witness in that GRC. Jennifer Dowdell on TURN’s staff brought her financial analyst background and skills to the assessment of SDG&E’s securitization proposal and developing models that permitted its comparison with other securitization transactions previously approved by the Commission. Thomas Long, then TURN’s Director of Litigation, and Hayley Goodson, TURN’s Managing Attorney, each recorded a few hours tied to helping Mr. Finkelstein develop TURN’s strategy for the proceeding and reviewing draft pleadings. And Sylvie Ashford of TURN’s staff provided critical assistance in assessing the PD and revised PD with regard to their treatment of the incrementality showing required in such proceedings. TURN also seeks compensation for 12.5 hours devoted to preparing this request for compensation. Mr. Finkelstein relied heavily on the assistance of Reina Yanagiba, TURN’s paralegal, for the preparation of the necessary materials and initial drafting of the compensation request itself. As a result, TURN seeks recovery for approximately the same number of hours for preparation work, but at a lower cost than would have been the case had Mr. Finkelstein performed all of that work himself. TURN suggests that the Commission should find that the number of issues addressed by TURN in this proceeding, the time necessary for preparing various pleadings and testimonies, and the time required by settlement negotiations warrant finding that the hours spent were reasonable. However, should the Commission believe that more information is needed or that a different approach to discussing the reasonableness of the	Noted. <i>See</i> Part III.D CPUC Comments, Disallowances, and Adjustments.
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requested hours is warranted here, TURN requests the opportunity to supplement this section of the request.			
c. Allocation of hours by issue: TURN has allocated all of our attorney and expert time by issue area or activity, as is evident on our attached timesheets (Attachment 2) and in Attachment 3, which shows the allocation of TURN's time included in this request by attorney or expert and issue / activity area. The following codes relate to specific substantive issue and activity areas addressed by TURN.			Noted; totals 100%.
Code	Description	Allocation of Time	
Reas	Work related to assessing and critiquing SDG&E's reasonableness showing and developing proposed recommendations	35.3%	
GP	Work related to general participation in this proceeding (document review, case review, and others)	5.65%	
Sczn	Work related to assessing and critiquing SDG&E's securitization showing and developing proposed alternatives	28.0%	
Disc	Time spent on drafting discovery questions, reviewing and analyzing the responses, plus follow-up efforts when necessary	5.6%	
Proc	Work related to procedural matters, such as responding to ALJ rulings related to evidentiary hearings, common briefing outlines	4.75%	
Coord	Time spent coordinating with other parties re issues, procedural items, strategy & others	4.1%	
Supp	Work related to reviewing materials provided in response to ALJ ruling directing supplemental showing from utility	4.0%	
PD	Work related preparing response, comments, review of Proposed Decision and related activities, such as preparing for and participating in oral argument	12.6%	

B. Specific Claim:*

CLAIMED						CPUC AWARD		
ATTORNEY, EXPERT, AND ADVOCATE FEES								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Barkovich & Yap - Cathy Yap	2024	3.00	\$340.00	See Comment #2	\$1,020.00	3.00	\$340.00 [3]	\$1,020.00
Hayley Goodson, TURN Attorney	2024	0.50	\$680.00	D.24-09-017	\$340.00	0.00 [1]	N/A [2]	\$0.00
Jennifer Dowdell, TURN Energy Policy Expert	2024	11.00	\$495.00	D.25-01-053	\$5,445.00	11.00	\$495.00	\$5,445.00
Robert Finkelstein, TURN General Counsel	2024	249.75	\$875.00	D.24-07-033	\$218,531.25	249.75	\$875.00 [4]	\$218,531.25
Robert Finkelstein, TURN General Counsel	2025	58.75	\$905.00	Res. ALJ-393, 2024 rate plus 3.46% COLA	\$53,168.75	58.75	\$905.00 [4]	\$53,168.75
Robert Finkelstein, TURN General Counsel	2026	2.50	\$935.00	Res. ALJ-393, 2025 requested rate plus 3.35% COLA	\$2,337.50	2.50	\$935.00 [4]	\$2,337.50
Thomas J. Long, TURN Director of Legal Strategy	2024	5.75	\$860.00	D.24-09-016	\$4,945.00	5.75	\$860.00 [5]	\$4,945.00
Sylvie Ashford, Energy	2025	0.50	\$265.00	Res. ALJ-393, 2024 rate plus	\$132.50	0.00 [1]	N/A [2]	\$0.00

CLAIMED						CPUC AWARD		
Policy Analyst				3.46% COLA plus 5% step increase				
Subtotal: \$285,920.00						Subtotal: \$285,447.50		
INTERVENOR COMPENSATION CLAIM PREPARATION **								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Robert Finkelstein, TURN General Counsel	2026	5.0	\$467.50	50% of 2026 Hourly Rate	\$2,337.50	5.00	\$467.50	\$2,337.50
Reina Yanagiba, TURN Paralegal	2026	7.50	\$67.50	50% of 2026 Hourly Rate	\$506.25	7.50	\$65.00 [6]	\$487.50
Subtotal: \$2,843.75						Subtotal: \$2,825.00		
TOTAL REQUEST: \$288,763.75						TOTAL AWARD: \$288,272.50		
*We remind all intervenors that Commission staff may audit the records and books of the intervenors to the extent necessary to verify the basis for the award (§1804(d)). Intervenors must make and retain adequate accounting and other documentation to support all claims for intervenor compensation. Intervenor’s records should identify specific issues for which it seeks compensation, the actual time spent by each employee or consultant, the applicable hourly rates, fees paid to consultants and any other costs for which compensation was claimed. The records pertaining to an award of compensation shall be retained for at least three years from the date of the final decision making the award. **Travel and Reasonable Claim preparation time are typically compensated at ½ of preparer’s normal hourly rate								
ATTORNEY INFORMATION								
Attorney		Date Admitted to CA BAR ³		Member Number		Actions Affecting Eligibility (Yes/No?) If “Yes”, attach explanation		
Robert Finkelstein		June 1990		146391		No		
Hayley Goodson		December 2003		228535		No		
Thomas Long		December 1986		124776		No		

³ This information may be obtained through the State Bar of California's website at <https://apps.calbar.ca.gov/attorney/LicenseeSearch/QuickSearch>.

C. Attachments Documenting Specific Claim and Comments on Part III⁴:

Attachment or Comment #	Description/Comment
Attachment 1	Certificate of Service
Attachment 2	Timesheets for TURN Attorneys/Experts
Attachment 3	TURN hours allocated by issue
Attachment 4	Cathy Yap (2024)
Comment #1	2026 Rate for Robert Finkelstein TURN requests an hourly rate of \$935 for work conducted by TURN General Counsel Robert Finkelstein in 2026. The requested rate is equal to the rate requested by TURN for Mr. Finkelstein’s work in 2025 (\$905) adjusted by the 2026 escalation rate of 3.35%. $\\$905 \times 1.0335\% = \\935.32, or \$935 when rounded to the near \$5 increment.
Comment #2	2024 Rate for Barkovich & Yap - Cathy Yap TURN requests an hourly rate of \$340 for work conducted by Catherine Yap of Barkovich & Yap in 2024. The requested rate is equal to the rate requested by TURN for Ms. Yap’s work in 2023 (\$325) adjusted by the 2024 escalation rate of 4.1% plus a 5% step increase. A similar request for an authorized rate of \$340 for Ms. Yap’s work in 2024 is pending in A.23-05-010 (the SCE test year 2025 GRC), where TURN’s compensation request was filed 11/24/25.

D. CPUC Comments, Disallowances, and Adjustments

Item	Reason
[1] Reduction - Did Not Contribute to the Decision-Making Process	<u>Did Not Contribute to the Decision-Making Process (Goodson: 0.50; Ashford: 0.50):</u> Section 1801.3(f) provides that the Commission should administer the Intervenor Compensation Program ‘in a manner that avoids unproductive or unnecessary participation that duplicates the participation of similar interests otherwise adequately represented or participation that is not necessary for a fair determination of the proceeding.’ This section creates three separate standards – productivity, uniqueness, and necessity – by which we measure participation. The Commission carefully considers each of these three standards in making eligibility findings and assessing compensability. Productivity generally concerns the efficiency, competence, effectiveness, and reasonableness, in terms of the cost of participation; uniqueness, the non-duplication of effort; and necessity, the relevancy of participation.

⁴ Attachments not included in final Decision.

Item	Reason
	The CPUC notes that the following individuals are requesting compensation for work that was not necessary in terms of cost of participation. The work listed represents the only hours requested by Goodson and Ashford in this proceeding. Since the work performed was either minimal in nature or unnecessary because it did not meaningfully contribute to the decision-making process, we disallow all hours requested by the following individuals. Goodson – 2024: 0.50 hours • 3/12/2024: review memo fm BF seeking input on TURN's participation, strategy • 3/14/2024: meet with BF to discuss case strategy Ashford – 2024: 0.50 hours • 12/11/2025: Review incrementality definition for Finkelstein oral argument and provide feedback, additional points
[2] 2024 Hourly Rate for Goodson and 2025 Hourly Rate for Ashford	Because these hours are reduced for not contributing to the decision-making process, we do not determine an hourly rate for Goodson in 2024 and Ashford in 2025.: <i>See</i> item [1] above.
[3] Yap's 2024 Hourly Rate	TURN has confirmed that Yap is a consultant. Pursuant to Commission policy, the rate requested by an intervenor must not exceed the rate billed to that intervenor by any outside consultant it hires, even if the consultant's billed rate is below the floor for a given experience level⁵. Per the IComp Program Guide at 24, the Commission may audit the records and books of the intervenors to the extent necessary to verify the basis for the award (§ 1804(d)). TURN has confirmed that it paid Yap \$340.00 per hour for work in this proceeding. We find this rate reasonable given Yap's experience, and approve this rate here. The award determined herein for Yap's contribution in this proceeding shall be paid in full to Yap, and no portion of this part of the award shall be kept by TURN. Additionally, the rates approved here are specific to work in this proceeding and the contract terms between the consultant and intervenor, as they are established in accordance with the Commission's policy on consultant compensation.

⁵ D.07-01-009, D.08-04-010, and Resolution ALJ-235.

Item	Reason
[4] Finkelstein's 2024 - 2026 Hourly Rates	D.26-02-022 approved a 2024 hourly rate of \$875.00 for Finkelstein. We apply the 2025 escalation factor of 3.46% to Finkelstein's 2025 rate, resulting in a 2025 hourly rate of \$905.00. We apply the 2026 escalation factor of 3.35% to Finkelstein's 2025 rate, resulting in a 2026 hourly rate of \$935.00.
[5] Long's 2024 Hourly Rate	D.26-02-022 approved a 2024 hourly rate of \$860.00 for Long.
[6] Yanagiba's 2026 Hourly Rate	D.26-03-040 approved a 2025 hourly rate of \$125.00 for Yanagiba. We apply the 2026 escalation factor of 3.35% to Yanagiba's 2025 hourly rate, resulting in a 2026 hourly rate of \$130.00.

PART IV: OPPOSITIONS AND COMMENTS
Within 30 days after service of this Claim, Commission Staff
or any other party may file a response to the Claim (*see* § 1804(c))

A. Opposition: Did any party oppose the Claim?	No
B. Comment Period: Was the 30-day comment period waived (<i>see</i> Rule 14.6(c)(6))?	Yes

FINDINGS OF FACT

1. The Utility Reform Network has made a substantial contribution to D.26-01-021.
2. The requested hourly rates for The Utility Reform Network's representatives are comparable to market rates paid to experts and advocates who have comparable training and experience and offering similar services, and/or reflect the actual rates billed to, and paid by the intervenor, for consultant services rendered.
3. The claimed costs and expenses, as adjusted herein, are reasonable and commensurate with the work performed.
4. The total of reasonable compensation is \$288,272.50.

CONCLUSION OF LAW

1. The Claim, with any adjustment set forth above, satisfies all requirements of Pub. Util. Code §§ 1801-1812.

ORDER

1. The Utility Reform Network is awarded \$288,272.50.
2. Within 30 days of the effective date of this decision, San Diego Gas & Electric Company shall pay The Utility Reform Network the total award. Payment of the award shall include compound interest at the rate earned on prime, three-month non-financial commercial paper as reported in Federal Reserve Statistical Release H.15, beginning June 7, 2026, the 75th day after the filing of The Utility Reform Network's request, and continuing until full payment is made.
3. The comment period for today's decision is waived.

This decision is effective today.

Dated August 13, 2026, at San Francisco, California.

JOHN REYNOLDS
President
DARCIE L. HOUCK
KAREN DOUGLAS
CHRISTINE HARADA
Commissioners

Commissioner Matthew Baker recused himself from this agenda item and was not part of the quorum in its consideration.

APPENDIX**Compensation Decision Summary Information**

Compensation Decision:	D2608031	Modifies Decision?	No
Contribution Decision(s):	D2601021		
Proceeding(s):	A2205015, A2205016		
Author:	Judge Larsen & Judge LeQuang		
Payer(s):	San Diego Gas & Electric Company		

Intervenor Information

Intervenor	Date Claim Filed	Amount Requested	Amount Awarded	Multiplier?	Reason Change/Disallowance
The Utility Reform Network	March 23, 2026	\$288,763.75	\$288,272.50	N/A	See Part III.D CPUC Comments, Disallowances, and Adjustments above.

Hourly Fee Information

First Name	Last Name	Attorney, Expert, or Advocate	Hourly Fee Requested	Year Hourly Fee Requested	Hourly Fee Adopted
Cathy	Yap	Expert ⁶	\$340.00	2024	\$340.00
Elise	Torres	Attorney	\$510.00	2023	N/A ⁷
Elise	Torres	Attorney	\$555.00	2024	N/A ⁷
Hayley	Goodson	Attorney	\$625.00	2023	N/A ⁸
Hayley	Goodson	Attorney	\$680.00	2024	N/A ⁹
Jennifer	Dowdell	Expert	\$495.00	2024	\$495.00
Robert	Finkelstein	Attorney	\$840.00	2023	N/A ⁸
Robert	Finkelstein	Attorney	\$875.00	2024	\$875.00
Robert	Finkelstein	Attorney	\$905.00	2025	\$905.00

⁶ Yap serves TURN as a consultant.

⁷ The individual listed was not a participant in this claim.

⁸ This individual listed did not perform any work on this claim in 2023.

⁹ See Part III.D, item [2].

Robert	Finkelstein	Attorney	\$935.00	2026	\$935.00
Thomas	Long	Attorney	\$830.00	2023	N/A ⁸
Thomas	Long	Attorney	\$860.00	2024	\$860.00
Sylvie	Ashford	Expert	\$265.00	2025	N/A ⁹
Yanagiba ¹⁰	Reina ¹⁰	Expert ¹⁰	\$135.00 ¹⁰	2026 ¹⁰	\$130.00

(END OF APPENDIX)

¹⁰ Information added by the CPUC.