

Company: San Diego Gas & Electric Company (U 902 M)  
Proceeding: 2024 General Rate Case – Track 3  
Application No.: A.22-05-016  
Exhibit: SDG&E-TURN-01

**JOINT EXHIBIT**  
**OF SAN DIEGO GAS & ELECTRIC COMPANY**  
**AND THE UTILITY REFORM NETWORK**

**Stipulation Waiving Cross of TURN Witnesses Finkelstein and Ashford**

**BEFORE THE PUBLIC UTILITIES COMMISSION**  
**OF THE STATE OF CALIFORNIA**



**May 2026**

SDG&E and TURN have stipulated to the introduction of this exhibit in exchange for the waiver of cross examination of TURN witnesses Bob Finkelstein and Sylvie Ashford.

1. TURN's testimony was served in 2025, and was based on SDG&E's direct testimony as served in 2025. TURN recognizes that SDG&E's requested revenue requirement and costs in this proceeding are reflected in SDG&E's supplemental testimony (errata) and supporting workpapers, which supersede SDG&E's direct testimony as submitted in April 2025. TURN thus acknowledges that SDG&E's request is different than the amounts represented in TURN's intervenor testimony as SDG&E's Track 3 request;
2. While the principles and logic underlying TURN's positions may remain the same, TURN's recommended reductions as presented in TURN's Track 3 intervenor testimony may require revision, because they are calculated based on SDG&E's direct testimony in this proceeding, not SDG&E's requested recovery in this proceeding as presented in SDG&E's supplemental testimony (errata);
3. TURN admits that the Crowe LLP audit of SDG&E's wildfire mitigation expenditures over 2019-2020 as cited on page 5 of Sylvie Ashford's intervenor testimony did not cover the entire 2019-2023 GRC cycle for SDG&E; and
4. TURN admits that Crowe LLP did not review SDG&E's 2023 WMP or associated expenditures.