

Decision \_\_\_\_\_

**BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**Application of Pacific Gas and Electric Company (U 39 E) for  
Approval of its 2012 Rate Design Window  
Proposals.Application 12-02-020  
(Filed February 29, 2012)**DECISION GRANTING COMPENSATION TO THE UTILITY REFORM NETWORK  
FOR SUBSTANTIAL CONTRIBUTION TO DECISION 14-06-037**

<b>Claimant: The Utility Reform Network</b>	<b>For contribution to Decision (D.) 14-06-037</b>
<b>Claimed: \$43,881.96</b>	<b>Awarded: \$37,368.03 (Reduced 14.8%)</b>
<b>Assigned Commissioner: Michael Picker</b>	<b>Assigned ALJ: Stephen C. Roscow</b>

**PART I: PROCEDURAL ISSUES**

<b>A. Brief Description of Decision:</b>	<b><u>Decision 14-06-037</u></b> Approves a number of uncontested rate design proposals made by Pacific Gas & Electric Company in its 2012 Rate Design Window application and reviews compliance items regarding prior Commission orders that PG&E included in its application. Closes proceeding.
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**B. Claimant must satisfy intervenor compensation requirements set forth in Pub. Util.  
Code §§ 1801-1812:**

	<b>Claimant</b>	<b>CPUC Verified</b>
<b>Timely filing of notice of intent to claim compensation (NOI) (§ 1804(a)):</b>		
1. Date of Prehearing Conference:	May 14, 2012	Verified.
2. Other Specified Date for NOI:		
3. Date NOI Filed:	June 11, 2012	Verified.
4. Was the NOI timely filed?		Yes.
<b>Showing of customer or customer-related status (§ 1802(b)):</b>		
5. Based on ALJ ruling issued in proceeding number:	R.11-11-008	Verified.
6. Date of ALJ ruling:	January 3, 2012	Verified.

7. Based on another CPUC determination (specify):		
8. Has the Claimant demonstrated customer or customer-related status?		Yes.
<b>Showing of “significant financial hardship” (§ 1802(g)):</b>		
9. Based on ALJ ruling issued in proceeding number:	R.11-11-008	Verified.
10. Date of ALJ ruling:	January 3, 2012	Verified.
11. Based on another CPUC determination (specify):		
12. Has the Claimant demonstrated significant financial hardship?		Yes.
<b>Timely request for compensation (§ 1804(c)):</b>		
13. Identify Final Decision:	D.14-06-037	Verified.
14. Date of Issuance of Final Order or Decision:	June 30, 2014	Verified.
15. File date of compensation request:	August 26, 2014	Verified.
16. Was the request for compensation timely?		Yes.

**C. Additional Comments on Part I:**

#	Claimant	CPUC	Comment
1	TURN	Verified, see above.	The Commission did not issue a formal ruling on TURN’s customer status in A.12-02-020 in response to TURN’s Notice of Intent to claim compensation.

**PART II: SUBSTANTIAL CONTRIBUTION**

A. In the fields below, describe in a concise manner Claimant’s contribution to the final decision (*see* § 1802(i), § 1803(a) & D.98-04-059).

Intervenor’s Claimed Contribution(s)	Specific References to Intervenor’s Claimed Contribution(s)	CPUC Discussion
<p><b><u>MINIMUM BILL METHODOLOGY</u></b></p> <p>The Commission adopted modifications to the method for calculating minimum bill charges only on the delivery portion of the customer’s bill. TURN objected to PG&amp;E’s original proposal on the basis that it would have overcollected revenues and subjected a larger number of</p>	<p>(1) <u>D.14-06-037, pages 6-7, 22-23.</u></p> <p>(2) <u>Reply comments of TURN on the Proposed Decision of ALJ Roscow, June 23, 2014, page 1.</u></p> <p>(3) <u>TURN opening brief, November 2, 2012, pages 25-26</u></p>	Verified.

<p>customers to the minimum bill. In response to these concerns, PG&amp;E modified its methodology to avoid an unintended impact on both CARE and non-CARE customers and preserve revenue neutrality. TURN supported these adjustments and the Commission approved the modified proposal.</p> <p>In response to comments by PG&amp;E and TURN on the Proposed Decision, The Commission also accepted a proposal to defer the implementation of this change until after the issuance of a Phase 1 decision in R.12-06-013.</p>	<p><u>(4) Testimony of William B. Marcus on behalf of TURN, August 2, 2012, pages 4-5</u></p>	
<p><b><u>CONSIDERATION OF 4-MONTH AND 5-MONTH MODIFIED SUMMER SEASON</u></b></p> <p>The Commission accepted PG&amp;E’s study addressing the possibility of shortening its residential summer season definition from six months to four months. The study concluded that this change would not show significant relief from high summer bills for upper tier energy users in the Central Valley. Based on these findings, the Commission accepted the position of PG&amp;E and TURN that the results did not justify changing to a four-month summer season.</p> <p>After reviewing the results of</p>	<p><u>(1) D.14-06-037, pages 20-21.</u></p> <p><u>(2) TURN opening brief, November 2, 2012, pages 23-25.</u></p> <p><u>(3) Testimony of William B. Marcus on behalf of TURN, August 2, 2012, pages 2-4.</u></p>	<p>Verified.</p>

<p>that study, TURN proposed that PG&amp;E be directed to submit another study addressing the effect of creating a five-month summer season that moves October from the summer to the winter period. PG&amp;E agreed to perform such a study and report the results with its 2014 GRC Phase 2 filing. The Commission accepted this proposal and agreed that the study should be reviewed in that proceeding.</p>		
<p><b>CHANGES TO BASELINE PERCENTAGES</b></p> <p>PG&amp;E proposed reducing residential electric baseline quantities to 50% for basic service customers. TURN opposed these changes on the basis that the percentage reductions are not needed to address potential increases in upper-tier non-CARE rates and that the benefits would disproportionately flow to very high usage (and predominantly higher income) customers at the expense of smaller (and predominantly lower income) users.</p> <p>Approximately 17 months after these issues were briefed, the Commission determined (through a ruling of the Assigned Commissioner) that changes to baseline percentages should be included in R.12-06-013. As a result, the final Decision in this proceeding does not address</p>	<p><u>(1) D.14-06-037, pages 20-21.</u></p> <p><u>(2) TURN reply brief, November 16, 2012, pages 1-7</u></p> <p><u>(3) TURN opening brief, November 2, 2012, pages 2-22.</u></p> <p><u>(4) Testimony of William B. Marcus on behalf of TURN, August 2, 2012, pages 1-2.</u></p>	<p>Verified. While the Commission acknowledges TURN’s claimed contribution on these issues, the Commission will not make a determination of substantial contribution on these issues in this decision. TURN should seek compensation for the work performed on these issues in R.12-06-013.</p>

<p>the merits of the proposed changes to baseline percentages.</p> <p>See Comment #1</p>		
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**B. Duplication of Effort (§§ 1801.3(f) & 1802.5):**

	Claimant	CPUC Verified
<p><b>a. Was the Office of Ratepayer Advocates (ORA) a party to the proceeding?<sup>1</sup></b></p>	YES	Yes.
<p><b>b. Were there other parties to the proceeding with positions similar to yours?</b></p>	YES	Yes.
<p><b>c. If so, provide name of other parties:</b> The Greenlining Institute, Center for Accessible Technology.</p>		Yes.
<p><b>d. Describe how you coordinated with ORA and other parties to avoid duplication or how your participation supplemented, complemented, or contributed to that of another party:</b></p> <p>TURN coordinated with other intervenors throughout the proceeding as appropriate. Early in the proceeding, TURN met with representatives from DRA, the Greenlining Institute and the Center for Accessible Technologies (CforAT) to ensure a minimum of duplication and an allocation of issues between intervenors. As a result, the participation of Greenlining and CforAT was more heavily focused on the impact of baseline changes to CARE customers.</p> <p>TURN made significant unique contributions through its proposals for studying modified summer seasons and correcting PG&amp;E’s flawed minimum bill methodology. Moreover, TURN performed unique legal, policy and factual analysis on PG&amp;E’s proposed baseline percentage reductions that were not duplicated with any other party.</p> <p>As a result, the record of the proceeding reveals little direct duplication between the work of TURN and other intervenors. To the extent that duplication occurred, it was unavoidable due to the small number of litigated issues.</p>		Verified.

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<sup>1</sup> The Division of Ratepayer Advocates was renamed the Office of Ratepayer Advocates effective September 26, 2013, pursuant to Senate Bill No. 96 (Budget Act of 2013: public resources), which was approved by the Governor on September 26, 2013.

**C. Additional Comments on Part II:**

#	Claimant	CPUC	Comment
1	TURN	<p>As stated above, the Commission will not make a determination on these issues in the present proceeding.</p> <p>The Commission encourages TURN to seek compensation for the work performed on these issues in R.12-06-013.</p>	<p><b>CHANGES TO BASELINE PERCENTAGES</b></p> <p>TURN seeks compensation for its substantial contributions to A.12-02-020 along with hours directly devoted to changes in PG&amp;E’s baseline percentages even though they were not resolved in the final decision and were instead moved to R.12-06-013. TURN submits that these hours are reasonable and should be fully compensated.</p> <p>As explained in the Decision, parties litigated the proceeding in 2012 and submitted final briefs on all issues in November of 2012. On April 15, 2014, the Assigned Commissioner in R.12-06-013 issued a third amended scoping memo and ruling and determined that proposed changes to PG&amp;E’s baseline percentages should be included in R.12-06-013. As a result, all issues related to residential baseline percentages (including TURN’s proposal for increased baseline quantities for three Central Valley climate zones) that had been fully litigated in A.12-02-020 were moved into R.12-06-013. The Decision (at page 4) explains that the ruling in R.12-06-013 resulted in all these proposals being “moot” in A.12-02-020.</p> <p>This outcome was not reasonably foreseeable during the litigation of A.12-02-020. Prior to the submission of the final record in the case, there was no basis for expecting baseline percentages to be transferred to another docket. The July 5, 2012 assigned Commissioner scoping memo and ruling clarified that these issues were squarely within scope and would be decided in this docket. This ruling was issued after the issuance of R.12-06-013, so there was no reason for TURN to believe that potential reductions in the baseline quantities would not be addressed in A.12-02-020. TURN should not, therefore, be penalized for the fact that these issues were ultimately decided in another docket.</p> <p>The Commission has substantial discretion in determining whether an intervenor’s “presentation has substantially assisted the commission in the making of its order or decision.” (Cal. Pub. Util. Code § 1802(i)). In exercising that discretion, the Commission should be guided by the stated legislative intent that the provisions of the intervenor compensation article “be administered in a manner that encourages the effective and efficient participation of all groups that have a stake in the public utility regulation process.” (Cal. Pub. Util. Code § 1801.3(b)).</p> <p>TURN has previously sought, and received, compensation in</p>

		<p>cases where litigated issues were not addressed in a final decision due to a variety of intervening events that were not reasonably foreseeable and beyond the control of the intervenor (<i>see</i> D.02-03-034, D.02-03-035, D.02-08-061, D.03-05-029, D.03-06-065, D.04-03-031, D.05-12-038, D.06-06-008, D.06-10-007, and D.13-02-032). The Commission should therefore grant all hours sought in this request without any reductions to reflect the fact that a heavily litigated issue was subsequently moved to, and decided in, another docket.</p>
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**PART III: REASONABLENESS OF REQUESTED COMPENSATION**

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

<p><b>a. Intervenor’s Claim of Cost Reasonableness:</b></p> <p>As demonstrated in the substantial contribution section, TURN’s participation led to several specific outcomes in the proceeding that can lead to quantifiable ratepayer benefits:</p> <ul style="list-style-type: none"> <li>• TURN identified flaws in PG&amp;E’s original minimum bill methodology that would have produced excess charges for CARE customers with only 170 kWh of usage per month. The resulting modifications to this methodology prevented PG&amp;E from unreasonably overcharging CARE customers.</li> <li>• TURN’s participation led to additional studies intended to address whether a modified summer season would provide material relief to customers living in hot, inland climate zones.</li> <li>• TURN’s work on changes to baseline percentages, which were removed from this proceeding and subsequently included in a settlement approved by the Commission in R.12-06-013, protected small and medium usage residential customers from having more of their usage billed at higher upper-tier rates.</li> </ul> <p>Taken together, TURN’s contributions led to substantial ratepayer protections and savings for specific PG&amp;E customer segments. Given the limited number of hours devoted to this proceeding, TURN submits that the identified benefits justify the modest compensation request.</p>	<p style="text-align: center;"><b>CPUC Verified</b></p> <hr/> <p>Verified.</p>
<p><b>b. Reasonableness of Hours Claimed.</b></p> <p>Given TURN’s contributions, the total amount of time devoted by two assigned attorneys and one consultant is fully reasonable. Furthermore, the time devoted to each task was reasonable in light of the complexity of the issues presented.</p> <p><u>Reasonableness of Staffing</u></p> <p>TURN’s attorneys each focused on unique issues and engaged in a minimum of duplication. Matthew Freedman was the lead attorney handling the bulk of the work in the proceeding. Nina Suetake provided backup assistance to Mr.</p>	<p>Verified, <i>but see</i> Disallowances and Adjustments, below.</p>

<p>Freedman and drafted TURN’s reply brief. This division of responsibility led to little overlap or internal duplication.</p> <p>TURN’s single consultant, William Marcus, drafted expert testimony, participated in a Commission-sponsored workshop on the summer season definition, testified at evidentiary hearings and assisted TURN’s attorneys in the drafting of pleadings. His efforts significantly reduced the number of hours required by TURN’s attorneys (all of whom have higher approved hourly rates) and thereby minimized the overall compensation requested by TURN.</p> <p>The Commission should find that the number of hours claimed are fully reasonable in light of TURN’s relative success on the merits.</p> <p><u>Costs not requested</u> Consistent with the guidance provided by the Commission, TURN has omitted hours and expenses associated with travel by William Marcus from Sacramento to San Francisco to attend CPUC workshops and evidentiary hearings. Mr. Marcus billed TURN for travel time that was necessary for participation and not a routine commuting activity. None of these hours are included in TURN’s compensation request.</p>	
<p><b>c. Allocation of Hours by Issue</b></p> <p>TURN has allocated all of our attorney and consultant time by issue area or activity, as evident on our attached timesheets. The following codes relate to specific substantive issue and activity areas addressed by TURN. TURN also provides an approximate breakdown of the number of hours spent on each task and the percentage of total hours devoted to each category.</p> <p><b>GP – 20.5 hours – 17% of total</b></p> <p>General Participation work essential to participation that typically spans multiple issues and/or would not vary with the number of issues that TURN addresses. This can include reading the initial application, Commission rulings, attendance at all-party meetings, drafting the protest, initial internal meetings to discuss case strategy, coordination with other parties, reviewing responses to data requests submitted by other parties, and reviewing pleadings submitted by other parties.</p> <p><b>EH – 48.58 hours – 40% of total</b></p> <p>All tasks related to participation in Evidentiary Hearings and Prehearing Conferences including preparing cross-examination, attending hearings, and reviewing transcripts. Also includes preparation for, and attendance at, the July 12, 2012 workshop. Since these hours do not vary significantly based on the number of issues addressed, they are shown as a separate category.</p> <p><b>MinBill – 4.1 hours -- 3% of total</b></p> <p>Work relating to modifications to PG&amp;E’s flawed minimum bill methodology.</p> <p><b>Seasons – 11.3 hours -- 9% of total</b></p> <p>Work relating to reviewing PG&amp;E’s 4-month summer season study and proposing a 5-month summer season study.</p> <p><b>Base% – 34.5 hours -- 29% of total</b></p>	<p>Verified, although the Commission will not compensate TURN for the 34.5 hours claimed under “Base%” as these hours should be claimed in R.12-06-013.</p>

<p>Work related to PG&amp;E’s proposal to reduce baseline quantities from 55% to 50% of average usage in each baseline territory and TURN’s proposal to increase summer baseline quantities by 5% for residents of hot inland zones. As explained in the previous section, these hours were incurred based on PG&amp;E’s request to change these quantities and the ruling of the Assigned Commissioner that the issues were within the scope of the proceeding. These issues were not resolved in the final decision due to intervening events that resulted in a resolution in R.12-06-013.</p> <p><b>Sett – 1.8 hours -- 2% of total</b></p> <p>Hours devoted to attempts to settle various issues in the application.</p> <p><b>COMP – 8.75 hours</b></p> <p>Work preparing TURN’s notice of intent to claim compensation along with the final request for compensation.</p> <p><b>Multi-issue allocators</b></p> <p>For hours coded “@”, TURN allocates 40% to MinBill, 50% to Seasons, and 10% to baseline percentages.</p> <p>For hours coded “#”, TURN allocates 5% to MinBill, 15% to Seasons, and 80% to baseline percentages.</p> <p>TURN submits that under the circumstances this information should suffice to address the allocation requirement under the Commission’s rules. Should the Commission wish to see additional or different information on this point, TURN requests that the Commission so inform TURN and provide a reasonable opportunity for TURN to supplement this showing accordingly.</p>	
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**B. Specific Claim:\*\***

CLAIMED						CPUC AWARD		
ATTORNEY, EXPERT, AND ADVOCATE FEES								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Matthew Freedman	2012	79.75	\$375	See Comment #1	\$29,906.25	72.25	\$370.00 See D.13-12-028	\$26,732.50
Matthew Freedman	2013	0.5	\$400	See Comment #1	\$200.00	0.50	\$400.00 See D.14-11-019	\$200.00
Matthew Freedman	2014	1.5	\$400	See Comment #1	\$600.00	1.5	\$410.00 See Res. ALJ-303	\$615.00
Nina Suetake	2012	21.75	\$315	D.13-08-022	\$6,851.25	11.25	\$315.00	\$3,543.75

William Marcus	2012	17.32	\$260	D.13-08-022	\$4,503.20	16.99	\$260.00	\$4,417.40
<b>Subtotal: \$42,060.70</b>						<b>Subtotal: \$ 35,508.65</b>		
<b>INTERVENOR COMPENSATION CLAIM PREPARATION **</b>								
<b>Item</b>	<b>Year</b>	<b>Hours</b>	<b>Rate \$</b>	<b>Basis for Rate*</b>	<b>Total \$</b>	<b>Hours</b>	<b>Rate</b>	<b>Total \$</b>
Matthew Freedman	2012	0.75	\$187.5	@50% of 2012 rate (See Comment #1)	\$141	0.75	\$185.00	\$138.75
Matthew Freedman	2014	8	\$200	@50% of 2014 rate (See comment #1)	\$1,600	8.00	\$205.00	\$1,640.00
<b>Subtotal: \$1,741.00</b>						<b>Subtotal: \$1,778.75</b>		
<b>COSTS</b>								
<b>#</b>	<b>Item</b>	<b>Detail</b>			<b>Amount</b>	<b>Amount \$</b>		
1	Copies	Copies for evidentiary hearings and pleadings			\$69.23	\$69.23		
2	Postage	Costs of mailing copies of pleadings and testimony			\$11.40	\$11.40		
<b>Subtotal: \$80.63</b>						<b>Subtotal: \$80.63</b>		
<b>TOTAL REQUEST: \$43,881.96</b>						<b>TOTAL AWARD: \$37,368.03</b>		
<p>When entering items, type over bracketed text; add additional rows as necessary.</p> <p>*If hourly rate based on CPUC decision, provide decision number; otherwise, attach rationale.</p> <p>**Travel and Reasonable Claim preparation time are compensated at ½ of preparer's normal hourly rate.</p>								
<b>Attorney</b>		<b>Date Admitted to CA BAR<sup>2</sup></b>		<b>Member Number</b>		<b>Actions Affecting Eligibility (Yes/No?) If "Yes", attach explanation</b>		
Matthew Freedman		March 29, 2001		214812		No		
Nina Suetake		December 2004		234769		No		

**C. Intervenor's Comments on Part III:**

<b>Comment #</b>	<b>Intervenor's Comments</b>
Comment 1	<p><b>2012 Hourly Rate for Matthew Freedman</b></p> <p>For Mr. Freedman's work in 2012, TURN seeks an hourly rate of \$375, an increase of 7.2% from the previously awarded rate of \$350 for 2011. This increase is consistent with the general 2.2% cost-of-living increase provided for in Res. ALJ-281, plus the first of two 5% step increases available with his move to the 13+ years experience tier.</p> <p>TURN previously received a rate of between \$350 and \$360 for Mr. Freedman's 2012 hours. The Commission awarded \$350 in D.12-07-019, \$358 in D.13-09-020, and \$360 in D.13-02-032, D.13-05-008 and D.14-03-039. TURN currently has three pending requests for</p>

<sup>2</sup> This information may be obtained at: <http://www.calbar.ca.gov/>.

	<p>compensation that include 2012 hours for Mr. Freedman at the \$375 rate (in A.11-06-007, filed June 3, 2013, in A.11-10-002, filed March 24, 2014, and in R.12-03-014, filed May 13, 2014). TURN is not seeking to change the hourly rate for Mr. Freedman's work in 2012 for any of the pending or awarded requests that include his 2012 work.</p> <p>However, TURN is seeking a \$375 rate for 2012 work in A.11-06-007, in A.11-10-002, in R.12-03-014, in this proceeding, and in all future compensation requests that include 2012 hours for Mr. Freedman, consistent with the Commission's prior decisions and resolutions providing for step increases.</p> <p><b>2013 Hourly Rate for Matthew Freedman</b></p> <p>For Mr. Freedman's work in 2013, TURN seeks an hourly rate of \$400, an increase of 7.2% from TURN's requested rate of \$375 for 2012. This increase is consistent with the general 2% cost-of-living increase provided for in Res. ALJ-287, plus the second of two 5% step increases available with his move to the 13+ years experience tier.</p> <p><b>2014 Hourly Rate for Matthew Freedman</b></p> <p>For Mr. Freedman's work in 2014, TURN seeks the same hourly rate as for his work in 2013. At the time of the submission of this request for compensation, the Commission had not adopted a general COLA for 2014. When the Commission adopts a COLA for 2014, TURN would request that Mr. Freedman's hourly rate for 2014 be adjusted accordingly.</p>
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#### **PART IV: OPPOSITIONS AND COMMENTS**

<b>A. Opposition: Did any party oppose the Claim?</b>	No.
<b>B. Comment Period: Was the 30-day comment period waived (<i>see</i> Rule 14.6(2)(6))?</b>	Yes.

#### **FINDINGS OF FACT**

1. The Utility Reform Network has made a substantial contribution to Decision 14-06-037.
2. The requested hourly rates for The Utility Reform Network's representatives, as adjusted herein, are comparable to market rates paid to experts and advocates having comparable training and experience and offering similar services.
3. The claimed costs and expenses are reasonable and commensurate with the work performed.
4. The total of reasonable compensation is \$37,368.03.

#### **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 shall be awarded \$37,368.03.
2. Within 30 days of the effective date of this decision, Pacific 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 November 9, 2014, the 75<sup>th</sup> 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.
4. This decision is effective today.

Dated \_\_\_\_\_, at San Francisco, California.

**APPENDIX**  
**Compensation Decision Summary Information**

<b>Compensation Decision:</b>		<b>Modifies Decision?</b>	
<b>Contribution Decision(s):</b>	D1406036		
<b>Proceeding(s):</b>	A1202020		
<b>Author:</b>	ALJ Roscow		
<b>Payer(s):</b>	Pacific Gas & Electric Company		

**Intervenor Information**

<b>Intervenor</b>	<b>Claim Date</b>	<b>Amount Requested</b>	<b>Amount Awarded</b>	<b>Multiplier?</b>	<b>Reason Change/Disallowance</b>
The Utility Reform Network	08/26/2014	\$43,881.96	\$37,368.03	N/A	See Part III: Reasonableness of Requested Compensation

**Advocate Information**

<b>First Name</b>	<b>Last Name</b>	<b>Type</b>	<b>Intervenor</b>	<b>Hourly Fee Requested</b>	<b>Year Hourly Fee Requested</b>	<b>Hourly Fee Adopted</b>
Matthew	Freedman	Attorney	TURN	\$375	2012	\$370
Matthew	Freedman	Attorney	TURN	\$400	2013	\$400
Matthew	Freedman	Attorney	TURN	\$400	2014	\$410
William	Marcus	Expert	TURN	\$260	2012	\$260
Nina	Suetake	Attorney	TURN	\$315	2012	\$315

(End of Appendix)