PROPOSED DECISION

Decision _____

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Order Instituting Rulemaking Concerning Energy Efficiency Rolling Portfolios, Policies, Programs, Evaluation, and Related Issues.

Rulemaking 13-11-005 (Filed Nov. 14, 2013)

DECISION GRANTING COMPENSATION TO SMALL BUSINESS UTILITY ADVOCATES FOR SUBSTANTIAL CONTRIBUTION TO DECISIONS (D.) 24-08-003 AND D.25-01-006

Intervenor: Small Business Utility Advocates	For contribution to Decision (D.): D.25-01-006 and D.24-08-003
Claimed: \$15,546.00	Awarded: \$15,538.00
Assigned Commissioner: Alice Reynolds	Assigned ALJ: Julie A. Fitch and Valerie U. Kao

PART I: PROCEDURAL ISSUES

A. Brief description of Decision:	The <i>Decision Closing Proceeding</i> (D.25-01-006) resolves all outstanding matters and closes Rulemaking 13-11-005. The California Public Utilities Commission (Commission) will consider future energy efficiency policies, programs, evaluation methods, measurement, verification, and other related topics in a subsequent proceeding.
	The Decision Addressing Motion for Authorization of San Diego Regional Energy Network (D.24-08-003) approves the portfolio application for the San Diego Regional Energy Network (SDREN) as a new energy efficiency portfolio administrator. It establishes energy savings goals, funding for 2024–2027, and a 2024–2031 strategic business plan.

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	Intervenor	CPUC Verification	
Timely filing of notice of intent to claim compensation (NOI) (§ 1804(a)):			
1. Date of Prehearing Conference:	September 24, 2018 (for A.17-01-013, <i>et al.</i>)	March 16, 2017 for A.17-01-013, et al. Additionally, we note the date cited by SBUA (9/24/2018) corresponds to R.18- 07-003.	
2. Other specified date for NOI:	N/A		
3. Date NOI filed:	October 24, 2018 (A.17-01-013, et seq.); <i>see also</i> Comment 1 below.	April 17, 2017 for A.17-01-013, et al. Additionally, we note the date cited by SBUA (10/24/2018) corresponds to R.18- 07-003.	
4. Was the NOI timely filed?		Yes	
Showing of eligible custo or eligible local government ent			
5. Based on ALJ ruling issued in proceeding number:	R.23-10-001	A.23-10-001	
6. Date of ALJ ruling:	June 3, 2024	Verified	
7. Based on another CPUC determination (specify):			
8. Has the Intervenor demonstrated customer st government entity status?	atus or eligible	Yes	
Showing of "significant financial ha	ardship" (§1802(h) or §	1803.1(b)):	
9. Based on ALJ ruling issued in proceeding number:	R.23-10-001	A.23-10-001	
10. Date of ALJ ruling:	June 3, 2024	Verified	

B. Intervenor must satisfy intervenor compensation requirements set forth in Pub. Util. Code §§ 1801-1812¹:

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

	Intervenor	CPUC Verification
11. Based on another CPUC determination (specify):		
12. Has the Intervenor demonstrated significant f	inancial hardship?	Yes
Timely request for compensation (§ 1804(c)):		
13. Identify Final Decision:	D.25-01-006	Verified
14. Date of issuance of Final Order or Decision:	Jan. 22, 2025	Verified
15. File date of compensation request:	Mar. 24, 2025	Verified
16. Was the request for compensation timely?		Yes

C. Additional Comments on Part I:

#	Intervenor's Comment(s)	CPUC Discussion
1-3	SBUA is relying on its NOI filed in A.17-01-013, <i>et al.</i> , which provides eligibility for SBUA to seek compensation in R.13-11-003. <i>See</i> ALJ's Ruling on Eligibility to Claim Intervenor Compensation for R.13- 11-005, May 22, 2018, p. 2 (parties who were previously found eligible to request compensation in A.17-01- 13, <i>et al.</i> , are eligible to participate in R.13-11-005 <i>without filing a new</i> <i>NOI</i>) (emphasis added).	Noted and confirming that the May 22, 2018, ruling in R.13-11-005, at p.2, stated that "Parties who were previously found eligible to request compensation in Application (A.) 17- 01-013, et al., shall remain eligible in the remainder of Phase III in R.13-11-005 and do not need to file a notice of intent to claim intervenor compensation in Rulemaking (R.) 13-11-005, provided there are no material changes in their bylaws or financial status."
5-12	SBUA also received a ruling on its customer status and showing of significant financial hardship in A.13-04-012 on July 25, 2013, which is within a year prior to R.13- 11-005 being instituted.	Noted
13-16	The Commission's Rule 17.3 requires a Compensation Request to be filed within 60 days of the issuance of a final decision. According to Rule 1.15, if the last day falls on a Saturday, Sunday, holiday, or other day when the Commission offices are closed, the	Noted

#	Intervenor's Comment(s)	CPUC Discussion
	time limit is extended to the next business day. Sixty days from the issuance of D.25-01-006 was Sunday, March 23, 2025. Therefore, SBUA timely filed its compensation request on the next business day, Monday, March 24, 2025.	

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
Decision 24-08-003 SBUA analyzed SDREN's Energy Efficiency (EE) Portfolio Application from the perspective of small business customers. SBUA first submitted a letter of support for the Application to CPUC President Alice Reynolds, <i>see</i> Attachment 3, and subsequently	"SBUA, which supports approval of the motion, recommends a focus on providing electrification support to small and hard-to-reach restaurant owners, and requests that reporting on energy savings include breakout by customer size and business type to assist in future targeting." D.24-08-003 at 8.	Verified
filed a formal response to the Motion of San Diego Community Power (SDCP), submitted on behalf of SDREN, seeking approval of the portfolio. Response of Small Business Utility Advocates to the Motion of San Diego Community Power on behalf of San Diego Regional Energy Network for	"In response to SBUA's recommendation to support restaurant owners, SDCP confirms the SMB Energy Coach Program will provide targeted support to help restaurants and similar facilities electrify their cooking equipment." <i>Id.</i> at 10. (footnote omitted).	Verified
Approval of Energy Efficiency Portfolio Application, Feb. 5, 2024. SBUA expressed strong support for SDREN's stated goals to advance an equitable transition to a carbon- free building sector, particularly emphasizing the value of SDREN's proposed use of Small and Medium	See also SDCP's Reply to Responses to the Motion of San Diego Community Power on Behalf of the San Diego Regional Energy Network for Approval of Energy Efficiency Portfolio Application, Feb. 15, 2024, at 21-22 ("In alignment with Public Advocates Office's call for SDREN's	Verified

Intervenor's Claimed Contribution(s)	Specific References to Intervenor's Claimed Contribution(s)	CPUC Discussion
Business (SMB) Energy Coaches and alternative financing through GoGreen Financing, both of which will reduce participation barriers for small commercial customers. In addition, SBUA specifically recommended that SDREN provide tailored electrification support to small and hard-to-reach (HTR) restaurant owners, who often rely on gas-fired cooking equipment and may lack awareness of available electric alternatives. SBUA also emphasized the importance of disaggregating SDREN program reporting by customer size and business type to support more effective targeting and evaluation of small business outcomes. SDCP responded to SBUA's input, confirming that the SMB Energy Coach Program will provide targeted support for small restaurants. The Commission approved SDREN's portfolio in full, and the final decision includes references to SBUA's feedback and contributions. SBUA submits that its participation meaningfully added to the record of decision-making and ensured that small business concerns were considered.	portfolio to increase its focus on electrification measures, and SBUA's recommendation to help restaurant owners decarbonize their equipment, the SMB Energy Coach Program will provide targeted support to help restaurants and similar facilities electrify their cooking equipment.").	
Decision 25-01-006SBUA submitted opening and reply comments on the Proposed Decision closing R.13-11-005, recommending clarification that intervenors may seek compensation in a successor proceeding for related work performed in this	"In response to SBUA's comments, we make clear that intervenors may carry over hours incurred for participation in certain activities to the new rulemaking, to the extent such participation meets the requirements for intervenor compensation." D.25- 01-006 at 20.	Verified

Intervenor's Claimed Contribution(s)	Specific References to Intervenor's Claimed Contribution(s)	CPUC Discussion
docket, including participation in coordinating committees, procurement review groups, and technical activities supporting the Commission's energy efficiency activities. <i>See</i> Comments of Small Business Utility Advocates on Proposed Decision Closing Proceeding, Dec. 31, 2024; Reply Comments of Small Business Utility Advocates on Proposed Decision Closing Proceeding, Jan.	"Intervenors have participated in CAEECC; energy efficiency PRGs; EM&V webinars and deliverables; 2025 energy efficiency potential and goals study webinars; submitting feedback on the DEER for Program Years 2026-2027; and related activities, which may impact future energy efficiency policies, programs, EM&V, and related matters in a successor proceeding." <i>Id.</i> At 22 (Findings of Fact #7).	Verified
6, 2025. The Commission incorporated SBUA's recommendation into the final decision.	"Intervenors may seek compensation in a successor proceeding (if any) for participation in CAEECC review groups, energy efficiency PRG work, DEER comments, webinars and related activities pertaining to this proceeding to the extent that such participation substantially contributes to a Commission decision and otherwise meets the requirements for compensation under relevant statutes and Commission rules." <i>Id.</i> At 23 (Conclusions of Law #6).	Verified

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.	Yes
b.	Were there other parties to the proceeding with positions similar to yours?	Yes.	No
c.	If so, provide name of other parties: None.		
d.	Intervenor's claim of non-duplication:		Noted

Other than SBUA and the Public Advocates Office (Cal Advocates), no other ratepayer advocates submitted comments on SDREN's Energy Efficiency Application. The California Efficiency + Demand Management Council and Resource Innovations submitted comments on the Proposed Decision closing the proceeding; however, their positions did not overlap with SBUA's advocacy.	
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PART III: REASONABLENESS OF REQUESTED COMPENSATION

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

	CPUC Discussion
a. Intervenor's claim of cost reasonableness:	Noted
SBUA's participation was focused and limited with regard to the two final decisions cited in this claim. In the SDREN decision, the Commission took into consideration SBUA recommendations, as discussed above, including its support for small and hard-to-reach restaurant owners. In the decision closing the EE rulemaking, the Commission adopted SBUA's proposed clarification that intervenors may seek compensation in the successor proceeding for work such as participation in the CAEECC and PRGs. SBUA submits that its overall costs were reasonable to participate in these two decisions and its advocacy provided value to small business and other ratepayers.	
b. Reasonableness of hours claimed:	Noted
SBUA participated in areas where it had expertise and could provide meaningful value to the Commission. As reflected in the timesheets, SBUA submits that its hours are targeted, reasonable, and well-justified based on its contributions to both decisions.	
c. Allocation of hours by issue:	Noted
SBUA has assigned the following issue codes:	
 Small Business Interests in SDREN EE Portfolio Application: 19.47 hrs. (80.9%) 	
 Intervenor Compensation Carryover in Final Decision: 3.15 hrs. (12.9%) 	
3. General Participation: 1.5 hrs. (6.2%)	

B. Specific Claim:*

CLAIMED							CPUC Aw	ARD
		A	TTORNI	EY, EXPERT, AN	D ADVOCA	TE FEES	5	
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Ariel Strauss	2024	2.3	\$530	D.25-03-021	\$1,219.00	2.30	\$530.00 [1]	\$1,219.00
Ariel Strauss	2025	0.3	\$550	As above, escalated by 3.46% for 2025.	\$165.00	0.30	\$550.00 [1]	\$165.00
Francis Wyatt	2024	9.25	\$370	D.24-03-070 approving \$355 for 2023, escalated by 4.46% for 2024	\$3,422.50	9.25	\$370.00 [2]	\$3,422.50
James Birkelund	2023	2.25	\$770	D.24-08-056	\$1,732.50	2.25	\$770.00 [3]	\$1,732.50
James Birkelund	2024	7.0	\$800	D.25-03-021	\$5,600.00	7.00	\$800.00 [3]	\$5,600.00
James Birkelund	2025	0.75	\$830	As above, escalated by 3.46% for 2025.	\$622.50	0.75	\$830.00 [3]	\$622.50
Ted Howard	2023	0.9	\$460	D.24-03-070	\$414.00	0.90	\$460.00 [4]	\$414.00
Ted Howard	2024	1.6	\$505	As above, escalated by 4.07% for 2024, plus a 5% step increase per Res. ALJ-393; <i>see</i> Comment 1 below.	\$808.00	1.60	\$500.00 [4]	\$800.00
	1	1	1		\$13,983.50		Subtot	al: \$13,975.50

CLAIMED						CPUC A	WARD	
INTERVENOR COMPENSATION CLAIM PRE						EPARAT	ION **	
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Ariel Strauss	2025	0.4	\$275	50% of 2025 Rate	\$110.00	0.40	\$275.00 [1]	\$110.00
James Birkelund	2025	3.5	\$415	50% of 2025 Rate	\$1,452.50	3.50	\$415.00 [3]	\$1,452.50
Subtotal: \$1,562.50						Sul	ototal: \$1,562.50	
TOTAL REQUEST: \$15,546.00				7	TOTAL AW	ARD: \$15,538.00		

*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 ²	Member Number	Actions Affecting Eligibility (Yes/No?) If "Yes", attach explanation				
Ariel Strauss	March 2012	282230	No				
James M. Birkelund	March 2000	206328	No				

C. Attachments Documenting Specific Claim and Comments on Part III³:

Attachment or Comment #	Description/Comment
Comment #1	Mr. Howard is an employee of SBUA, and SBUA seeks an hourly rate for his work of \$505 in 2024. The Commission set his 2023 rate at \$460 in D.24-03-070. SBUA is requesting in this docket a 5% step increase to the 2024 hourly rate for Mr. Howard in addition to the Commission's approved 4.07% escalator for hourly rates in 2024. Resolution ALJ-393 (p. 5) states that intervenor representatives are eligible for up to two annual step increases of 5% within each labor role experience level, and Mr. Howard has not yet received a step increase for his current experience level.

² This information may be obtained through the State Bar of California's website at <u>http://members.calbar.ca.gov/fal/MemberSearch/QuickSearch</u>.

³ Attachments not attached to final Decision

Attachment or Comment #	Description/Comment
Comment #2	Expert Francis Wyatt is an outside expert with Green Energy Economics Group Inc. (GEEG). SBUA has agreed to pay for this expert's time on a deferral basis at prevailing market rates, consistent with Commission requirements for compensation claims. <i>See</i> <u>Attachment 4</u> (the parties agreed to seek \$370 an hour as the market rate for Mr. Wyatt in 2024).
Comment #3	Mr. Birkelund was previously an employee of SBUA, but in 2023 and 2024, he provided services as outside counsel through the law firm of E&E Law Corp. on a contingency and deferral payment basis. <i>See</i> D.25-02-025 (approving this outside counsel relationship at market rates). SBUA agreed to compensate Mr. Birkelund for his time at the market rates of \$770 per hour in 2023, \$800 per hour in 2024, and \$830 an hour in 2025, as detailed in the billing records attached as <u>Attachment 5</u> . As necessitated by the nonprofit, he continued with the same responsibilities in providing General Counsel services to SBUA. The requested rates are consistent with the Market Rate Study in Resolution ALJ-393 and the Commission's prior determinations awarding \$770 and \$800 per hour, respectively in 2023 and 2024, for Mr. Birkelund's services. <i>See, e.g.,</i> D.25-03-029; D.25-03-021; D.24-12-069; D.24-10-025; and D.24-10-022. Mr. Strauss also has been working with the law firm E&E Law on a deferred and contingency payment basis. Through E&E Law, Mr. Strauss serves as Regulatory Counsel to SBUA under the supervision of Mr. Birkelund. SBUA agreed to pay for Mr. Strauss' time at the market rate of \$530 per hour in 2024 and \$550 per hour in 2025, as detailed in the billing records attached as <u>Attachment 5</u> . The requested rates are consistent with the Market Rate Study in Resolution ALJ-393 and the Commission's prior determinations awarding \$530 per hour in 2024 for Mr. Strauss' services. <i>See, e.g.,</i> D.25-03-021.
Attachment 1	Certificate of Service
Attachment 2	Timesheet Records with Allocation of Hours by Issue
Attachment 3	SBUA Letter of Support for San Diego Regional Energy Network (SDREN) 2024-2031 Strategic Business Plan Application, from Britt K. Marra, Executive Director, to President Alice Reynolds, California Public Utilities Commission, Nov. 6, 2023.
Attachment 4	Consulting Contract with Green Energy Economics Group Inc.
Attachment 5	Billing Records and Rates of E&E Law Corp.

Item	Reason
[1] Ariel Strauss 2024 and 2025	SBUA has confirmed that Ariel Strauss is a consultant and has requested a 2024 and 2025 hourly rate of \$530.00 and \$550.00, respectively.
Hourly Rates	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 level. 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)). SBUA has confirmed through consultant invoices, filed as Attachment 5, that it paid Strauss via E&E Law Corp., \$530.00 and \$550.00 per hour for Ariel Strauss' time in 2023 and 2024, respectively. Given Strauss' experience, we find the requested rates reasonable and apply it here Intervenor Compensation Claim Preparation is awarded at ½ preparer's normal rate, bringing the 2025 claim preparation rate to \$275.00.
	The award determined herein for Strauss' contribution in this proceeding shall be paid in full to the consultant, and no portion of this part of the award shall be kept by SBUA. 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.
[2] Francis Wyatt 2024 Hourly Rate	SBUA has confirmed that Francis Wyatt is a consultant and has requested a 2024 hourly rate of \$370.00.
Hourry Kate	SBUA has confirmed through the consultant agreement filed as Attachment 4, that it paid Wyatt via Green Energy Economics Group Inc., a 2024 hourly rate of \$370.00 for Francis Wyatt's time. Given Strauss' experience, we find the rate reasonable and apply it here.
	The award determined herein for Wyatt's contribution in this proceeding shall be paid in full to the consultant, and no portion of this part of the award shall be kept by SBUA. 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.
[3] James Birkelund 2023 – 2025 Hourly Rates	SBUA has confirmed that James Birkelund is a consultant and requested 2023, 2024 and 2025 hourly rate of \$770.00, \$800.00, and \$830.00, respectively.

D. CPUC Comments, Disallowances and Adjustments

Item	Reason
	SBUA has confirmed through consultant invoices filed as Attachment 5, that it paid Birkelund via E&E Law Corp., a 2023, 2024, and 2025 hourly rate of \$770.00, \$800.00 and \$830.00 respectively for James Birkelund's time. Given Birkelund's experience, we find the requested rates reasonable and apply it here.
	Intervenor Compensation Claim Preparation is awarded at ½ preparer's normal rate, bringing the 2025 claim preparation rate to \$415.00.
	The award determined herein for Birkelund's contribution in this proceeding shall be paid in full to the consultant, and no portion of this part of the award shall be kept by SBUA. 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.
[4] Ted Howard 2023 and	D.24-03-070 verified a 2023 hourly rate of \$460.00 for Ted Howard. We apply the same rate here.
2023 and 2024 Hourly Rates	For 2024, SBUA requested a 2024 hourly rate of \$505.00, including the first of two step-increases.
	Using our calculation methodology, based on the verified 2023 rate of \$460.00, 2024 escalation factor of 4.07% and the first 5% step-increase, and rounding to the nearest allowable \$5 increment:
	2024: \$460.00 x 1.0907 (4.07% + 5%) = \$500.00
	We find the 2024 rate of \$500.00 to be reasonable and adopt it here.

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. Small Business Utility Advocates has made a substantial contribution to D.25-01-006 and D.24-08-003.
- 2. The requested hourly rates for Small Business Utility Advocates' 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 \$15,538.00.

CONCLUSION OF LAW

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

<u>ORDER</u>

- 1. Small Business Utility Advocates is awarded \$15,538.00.
- 2. Within 30 days of the effective date of this decision, Pacific Gas & Electric Company, Southern California Edison Company, San Diego Gas & Electric Company, and Southern California Gas Company shall pay Small Business Utility Advocates their respective shares of the award, based on their California-jurisdictional electric and gas revenues for the 2024 calendar year, to reflect the year in which the proceeding was primarily litigated. If such data is unavailable, the most recent electric and gas revenue data shall be used. 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, 2025, the 75th day after the filing of Small Business Utility Advocates' request, and continuing until full payment is made.
- 3. The comment period for today's decision is waived.

This decision is effective today.

Dated _____, at San Francisco, California.

APPENDIX

Compensation Decision Summary Information

Compensation Decision:		Modifies Decision?	No
Contribution Decision(s):	D2501006, D2408003		
Proceeding(s):	R1311005		
Author:	ALJ Fitch, ALJ Kao		
Payer(s):	Pacific Gas & Electric Company, Sout San Diego Gas & Electric Company, a Company		

Intervenor Information

Intervenor	Date Claim Filed	Amount Requested	Amount Awarded	Multiplier?	Reason Change/Disallowance
Small Business Utility Advocates	March 24, 2025	\$15,546.00	\$15,538.00	N/A	See Part III.D CPUC Comments, Disallowances, and Adjustments

Hourly Fee Information

First Name	Last Name	Attorney, Expert, or Advocate	Hourly Fee Requested	Year Hourly Fee Requested	Hourly Fee Adopted
Ariel	Strauss	Attorney ⁴	\$530	2024	\$530.00
Ariel	Strauss	Attorney ⁴	\$550	2025	\$550.00
Francis	Wyatt	Expert ⁴	\$370	2024	\$370.00
James	Birkelund	General Counsel ⁴	\$770	2023	\$770.00
James	Birkelund	General Counsel ⁴	\$800	2024	\$800.00
James	Birkelund	General Counsel ⁴	\$830	2025	\$830.00
Ted	Howard	Expert	\$460	2023	\$460.00
Ted	Howard	Expert	\$505	2024	\$500.00

(END OF APPENDIX)

⁴ Identified as an outside consultant