Decision 26-10-065 October 29, 2026

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Southern California Edison Company (U 338-E) for Authority to Recover Costs Related to the 2018 Woolsey Fire Recorded in the Wildfire Expense Memorandum Account and Catastrophic Event Memorandum Account.	Application 24-10-002

DECISION GRANTING COMPENSATION TO SMALL BUSINESS UTILITY ADVOCATES FOR SUBSTANTIAL CONTRIBUTION TO DECISION 25-12-023

Intervenor: Small Business Utility Advocates	**For contribution to Decision (D.) 25-12-023**
Claimed: $18,008.50[4]	**Awarded:** $10,975.50
Assigned Commissioner: Matthew Baker	**Assigned ALJ:** Regina DeAngelis

PART I: PROCEDURAL ISSUES

A. Brief description of Decision:	Decision 25-12-023 adopted the multi-party settlement resolving Southern California Edison Company's (SCE) request for cost recovery related to the 2018 Woolsey Fire recorded in its Wildfire Expense Memorandum Account (WEMA) and Catastrophic Event Memorandum Account (CEMA).

B. Intervenor must satisfy intervenor compensation requirements set forth in Pub. Util. Code §§ 1801-1812:[1]

	Intervenor	CPUC Verification
Timely filing of notice of intent to claim compensation (NOI) (§ 1804(a)):		
1. Date of Prehearing Conference:	12/20/2024	Verified
2. Other specified date for NOI:		

[1] All statutory references are to the Public Utilities Code (Pub. Util. Code) unless indicated otherwise.

	Intervenor	CPUC Verification
3. Date NOI filed:	1/21/2025 (*see* Note #1)	Verified
4. Was the NOI timely filed?		Yes
Showing of eligible customer status (§ 1802(b)) or eligible local government entity status (§1802(d) and § 1802.4):		
5. Based on ALJ ruling issued in proceeding number:	A.23-10-001	Verified
6. Date of ALJ ruling:	06/03/2024	Verified
7. Based on another CPUC determination (specify):		
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.23-10-001	Verified
10. Date of ALJ ruling:	06/03/2024	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.25-12-023	Verified
14. Date of issuance of Final Order or Decision:	12/26/2025	Verified
15. File date of compensation request:	2/24/2026	Verified
16. Was the request for compensation timely?		Yes

C. Additional Comments on Part I:

#	Intervenor's Comment(s)	CPUC Discussion
1	30 days after the prehearing conference was Sunday, January 19, 2025, and Monday, January 20, 2025, was the Martin Luther King Jr. Holiday with the result that, in accordance with Rule 1.15, when SBUA's submitted the NOI on January 20th it was timely filed by	Verified

#	Intervenor's Comment(s)	CPUC Discussion
	the Docket Office on Monday, January 21, 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
Approval of Settlement SBUA gained party status and engaged in the proceeding to protect approximately "530,000 small business customers" in SCE's territory from the significant rate impact of SCE's request for approximately $5.4 billion in claims costs paid and legal costs incurred as of August 2024 to resolve third-party claims arising from the 2018 Woolsey Fire recorded in WEMA and associated financing costs and additionally, approximately $84 million in restoration-related costs recorded in the CEMA. (SBUA Motion for Party Status at 2.) SBUA intended to primarily address how the "prudent manager standard" under Public Utilities Code section 451 should be applied to a situation where SCE's equipment caused the fire and SBUA believes the record shows that SCE imprudence contributed to the ignition but various external factors contributed to the catastrophic impact of the fire. (SBUA-01 at 2-3; Decision, Appendix (Joint Motion for Settlement Agreement) at 3, 11-12, 21.)	The Decision approved settlement that "authorizes cost recovery of approximately $1.9 billion of the WEMA recorded costs (35%) and approximately $71 million of the CEMA recorded costs (85%)." (Decision at p.2.) This protected small business customers from significant rate impacts. The Decision (p. 4) identifies SBUA's mission to represent the utility-related concerns of small business customers. The Decision recounts that "SBUA served prepared rebuttal testimony and disagreed with EPUC's [Energy Producers and Users Coalition] and SCE's testimony regarding the nature of the prudent manager standard and the assumptions underlying SCE's calculation of estimated annual revenue requirements for recovering the claims amounts, and addressed trailing costs." (*Id*. at 21-22.) The adoption of the settlement prevented the Commission from adopting SCE's and EPUC's characterization of the prudent manager standard to which SBUA objected. SBUA's participation is	The Commission finds that SBUA provided substantial contribution to the Decision, in part. SBUA's work related to reviewing the reasonableness of cost, meetings/hearings, and general participation provided substantial contribution. SBUA's work related to the standard of review, as presented in its rebuttal testimony, did not provide substantial contribution. In its Claim, SBUA describes the work it engaged in for this

	noted in the Decision (*see, e.g., id*. at22-23) and the Findings of Fact reflect that SBUA's experience and understanding of the Application contribute to the Commission finding that the parties to the settlement "fairly represent the interests of the public affected by the Application." (FOF No. 15; *see also, id*., FOF No. 7 (SBUA and the settling parties "are each well-versed in California regulatory law and are represented by experienced Commission practitioners"), 14 (SBUA and the settling parties "have a sound and thorough understanding of the Application and all the underlying assumptions and data included in the record").	proceeding, as follows: "SBUA strategically limited its participation to focus on the legal issue of Public Utilities Code section 451 reasonableness that would be of significant precedential value in many other applications to which the standard applies. Given Cal Advocates extensive discovery, SBUA specifically decided to undertake narrow discovery focused on legal issues and filed rebuttal testimony. SBUA was preparing to submit legal briefs prior to settlement." SBUA characterizes its main issue as a "legal issue." This legal issue was, according to SBUA, the standard of review of costs in this proceeding. SBUA presented

		its analysis in three pages of rebuttal testimony. Testimony is generally limited to factual matters. The factual record forms the basis for the legal analysis. While this sequence is not required, SBUA's presentation of a legal issue, the standard of review, in its rebuttal testimony had little impact on the case. This impact was further limited because SBUA's analysis was presented in rebuttal testimony. It did not submit opening testimony and no protest to the Application. Overall, in the absence of any additional analysis or facts, the rebuttal testimony alone made little contribution. The impact of SBUA's analysis was also limited because SBUA framed its rebuttal testimony as a response to EPUC's opening testimony. EPUC is another party,

		not the Applicant. In this proceeding, SBUA's testimony had little to no relevance to case as EPUC's legal position on the legal standard of review in testimony was not at issue in the proceeding, at least not at that early stage of the proceeding. As such, the Commission finds SBUA's work on the standard of review presented in its three-page rebuttal testimony largely, if not entirely, irrelevant to proceeding, because SBUA's testimony was contesting a legal issue of another party, rather than the Applicant and was made at a point in the case where the Commission was building the factual record. Accordingly, the Commission finds no substantial contribution for the work attributed to the standard of review and those hours

		are not compensated under the intervenor compensation program.

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.	Noted
c. If so, provide name of other parties: Cal Advocates, The Utility Reform Network, and EPUC.		Noted
d. Intervenor's claim of non-duplication: SBUA took independent legal positions on issues but ultimately all parties other than Wild Tree Foundation joined a settlement with SCE. SBUA also opposed EPUC's		Noted

PART III: REASONABLENESS OF REQUESTED COMPENSATION

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

	CPUC Discussion
a. Intervenor's claim of cost reasonableness: SBUA participated in the proceeding by submitting a motion to party status, attending the prehearing conference, serving discovery, submitting rebuttal testimony, engaging in settlement discussions, entering into settlement with SCE and other parties, and submitting joint comments on the proposed decision. The Decision recognized the value and significance of SBUA's participation in the settlement on behalf of an important customer segment. SBUA strategically limited its participation to focus on the legal issue of Public Utilities Code section 451 reasonableness that would be of significant precedential value in many other applications to which the	After the adjustments made to this claim, the remainder of the claimed costs are reasonable. *See* Part III.D [1].

	CPUC Discussion
standard applies. Given Cal Advocates extensive discovery, SBUA specifically decided to undertake narrow discovery focused on legal issues and filed rebuttal testimony. SBUA was preparing to submit legal briefs prior to settlement. SBUA's participation was focused and the compensation request seeks an award of $16,479.50 for approximately 25.5 hours of work, excluding compensation related time. This amount is reasonable in light of SBUA's contribution to achieving significant cost savings in this proceeding. SBUA's contribution was substantial and justified SBUA's number of hours on behalf of an underrepresented class of hundreds of thousands of small business ratepayers served by SCE. For these reasons, the Commission should find that SBUA's efforts have been valuable and approve the request for fees.	
b. Reasonableness of hours claimed: SBUA relied on a strategic team of attorneys for its advocacy related to this compensation request. These hourly amounts are reasonable given the demands of this proceeding and time required to participate. SBUA assigned primary responsibility for the proceeding to mid/senior-level attorney, Ariel Strauss who has represented SBUA in many energy-related proceedings and who handled review, analysis, discovery, testimony, settlement negotiation and comments on the proposed decision. SBUA's General Counsel, James Birkelund, provided high-level strategic direction and critical feedback, leveraging his expertise to refine SBUA's litigation positions while managing work efforts. His oversight ensured that SBUA's involvement was focused, impactful, and aligned with the organization's mission to advocate for small business interests. Mr. Birkelund and Mr. Strauss are employed by E&E Law Corp. (E&E Law), which represents SBUA in this matter on a contingency basis at prevailing market rates. *See* Attachment #3 (Statement of Work detailing contractual terms). The Commission has previously approved this outside consultant relationship and its associated attorney-client agreement. *See, e.g.*, D.25-12-038, D.25-05-023, D.25-05-021, D.25-04-012, D.25-03-029, and D.25-02-025. SBUA staffed this matter with a targeted team of experienced professionals. SBUA also has weekly strategy meetings with outside counsel and in-house employees regarding litigation cases, including the advisability of settlement and SBUA's settlement terms in this case. SBUA's Executive Director, Britt Marra, performed final review and executed the Settlement Agreement on September 18, 2025. Decision,	After the adjustments made to this claim, the remainder of the claimed hours are reasonable. *See* Part III.D [1].

	CPUC Discussion
Appendix, Att. A (Settlement Agreement), A-39 (signature page for SBUA). SBUA is not seeking compensation for Ms. Marra's time. SBUA submits that it made significant contributions to the proceeding and all of the recorded hours claimed were justifiably and efficiently expended given the level of effort required to participate in this case.	
c. Allocation of hours by issue: Allocation of hours: 1. Reasonableness of WEMA Costs- 7.35 hrs. or 29% 2. Prudent Manager Standard- 11.45 hrs. or 45% 3. Hearings, Meet and Confers- 3.45 hrs. or 14% 4. General Participation – 3.25 hrs. or 13% Should the Commission wish to see different information on this point or some other breakdown of SBUA's hourly work, SBUA requests that we be so informed and provided an opportunity to supplement this request accordingly.	Noted. The percentages in the allocation of hours equal 101% (likely a result of rounding).

B. Specific Claim:*

CLAIMED						CPUC AWARD		
ATTORNEY, EXPERT, AND ADVOCATE FEES								
Item	**Year**	**Hours**	**Rate $**	**Basis for Rate***	**Total $**	**Hours**	**Rate $**	**Total $**
Ariel Strauss	2024	2.7	$530	D.25-03-021	$1,431	2.10 [1]	$530.00 [2,4]	$1,113.00
Ariel Strauss	2025	13.6	$550	D.25-03-021 setting rate for 2024, escalated by 3.46% for 2025	$7,480	5.50 [1]	$550.00 [2,4]	$3,025.00
James Birkelund	2024	2.25	$800	D.25-03-021	$1,800	2.00 [1]	$800.00 [3,4]	$1,600.00
James Birkelund	2025	6.95	$830	D.25-07-036	$5,768	4.45 [1]	$830.00 [3,4]	$3,693.50
					Subtotal: $16,479.50			***Subtotal: $9,431.50***

CLAIMED						CPUC AWARD		
INTERVENOR COMPENSATION CLAIM PREPARATION**								
Item	**Year**	**Hours**	**Rate $**	**Basis for Rate***	**Total $**	**Hours**	**Rate $**	**Total $**
James Birkelund	2025	0.5	$415	50% of 2025 rate	$207.50	0.50	$415.00 [3,4]	$207.50
Ariel Strauss	2025	0.3	$275	50% of 2025 rate	$67.50[2]	0.30	$275.00 [2,4]	$82.50
Ariel Strauss	2026	4.4	$285	50% of 2026 Rate ($570), reflecting a 3.35% escalation over 2025 rate	$1,254.00	4.40	$285.00 [2,4]	$1,254.00
					Subtotal: $1,529[3]			***Subtotal: $1,544.00***
					TOTAL REQUEST: $18,008.50[4]			***TOTAL AWARD: $10,975.50***

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

[2] The correct total for Strauss 2025 intervenor compensation preparation is $82.50.

[3] The correct intervenor compensation preparation subtotal is $1,544.00.

[4] The correct total request is $18,023.50.

[5] 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 III:[6]

Attachment or Comment #	Description/Comment
Attachment 1	Certificate of Service (*see* attachment under separate cover)
Attachment 2	Time Sheet Records (from E&E Law) with Allocation of Hours by Issue
Attachment 3	Statement of Work for E&E Law

D. CPUC Comments, Disallowances, and Adjustments

Item	Reason
[1] Reduction – Lack of Substantial Contribution	Public Utilities Code § 1802(j) states that a substantial contribution "has substantially assisted the commission in the making of its order or decision because the order or decision has adopted in whole or in part one or more factual contentions, legal contentions, or specific policy or procedural recommendations presented by the customer." In our determination that SBUA made a contribution, we also evaluate whether the hours claimed were commensurate with the contributions made. Making a substantial contribution in and of itself does not entitle an intervenor to all its claimed fees and costs. Compensation is granted for efficient, meaningful contributions. As explained in CPUC Discussion in Part II, SBUA's work related to the standard of review, the issue of "Prudent Manager Standard," did not provide substantial contribution. Because the Commission finds no substantial contribution for SBUA's work on the standard of review, we reduce all hours attributed to "Prudent Manager Standard" in SBUA's timesheets, as this appropriately reflects the reasonable value of SBUA's contributions, broken down as follows: • Strauss 2024: 0.60 hours • Strauss 2025: 8.10 hours • Birkelund 2024: 0.25 hours • Birkelund 2025: 2.50 hours
[2] Ariel Strauss's 2024 and 2025 Hourly Rates and 2025 and	SBUA has confirmed that Ariel Strauss is a consultant. Pursuant to the Commission's 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.[7] Per the Intervenor Compensation Program Guide at 24, the Commission may audit

[6] SBUA's attachments not included with Decision.

[7] D.07-01-009, D.08-04-010, and Resolution ALJ-235.

Item	Reason
2026 Intervenor Compensation (IComp) Preparation Rate	the records and books of the intervenors to the extent necessary to verify the basis for the award (§1804(d)). SBUA has confirmed that per the terms of their contract, Ariel Strauss has been hired on a contingency rate basis, meaning that Ariel Strauss has agreed to defer its consulting fee contingent upon receipt of this Intervenor Compensation award. Given this contingency, we utilize the reasonable rates established by Resolution ALJ-393 based on Ariel Strauss's experience as an Attorney – III. Per SBUA's statement of work, SBUA is seeking reimbursement for Ariel Strauss' services at market rates of $530.00 per hour in 2024, $550.00 per hour in 2025, and $570.00 per hour in 2026. Given that the 2024 rate range for Legal – Attorney – III is $360.71 to $570.43, we find the requested 2024 hourly rate of $530.00 to be reasonable and we adopt it here. Given that the 2025 rate range for Legal – Attorney – III is $376.79 to $586.51, we find the requested 2025 hourly rate of $550.00 to be reasonable and we adopt it here. We take one half the requested rate for a 2025 intervenor compensation claim preparation rate of $275.00 and we adopt it here. Given that the 2026 rate range for Legal – Attorney – III is $392.90 to $602.62, we find the requested 2026 hourly rate of $570.00 to be reasonable and we adopt it here. We take one half the requested rate for a 2025 intervenor compensation claim preparation rate of $285.00 and we adopt it here. The award determined herein for Ariel Strauss's contribution in this proceeding shall be paid in full to Ariel Strauss, 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, and the understanding that Ariel Strauss has not billed or collected compensation for the work performed until the final award is given.
[3] James Birkelund's 2024 and 2025 Hourly Rate and 2025 IComp Preparation Rate	SBUA has confirmed that James Birkelund is a consultant. Pursuant to the Commission's 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.[7] Per the Intervenor Compensation 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)).

Item	Reason
	SBUA has confirmed that per the terms of their contract, James Birkelund has been hired on a contingency rate basis, meaning that James Birkelund has agreed to defer its consulting fee contingent upon receipt of this Intervenor Compensation award. Given this contingency, we utilize the reasonable rates established by Resolution ALJ-393 based on James Birkelund's experience as a Legal Director – IV. Per SBUA's statement of work, SBUA is seeking reimbursement for James Birkelund's services at market rates of $800.00 per hour in 2024 and $830.00 per hour in 2025. Given that the 2024 rate range for Legal – Legal Director – IV is $545.91 to $860.03, we find the requested 2024 hourly rate of $800.00 to be reasonable and we adopt it here. Given that the 2025 rate range for Legal – Legal Director – IV is $570.12 to $884.24, we find the requested 2025 hourly rate of $830.00 to be reasonable and we adopt it here. We take one half the requested rate for a 2025 intervenor compensation claim preparation rate of $415.00 and adopt it here. The award determined herein for James Birkelund's contribution in this proceeding shall be paid in full to James Birkelund, 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, and the understanding that James Birkelund has not billed or collected compensation for the work performed until the final award is given.
[4] Consultant Rate Disclaimer	The Commission takes this opportunity to remind all intervenors that they bear the burden of providing accurate, complete, and honest information in all compensation requests. The Commission relies on intervenors' good faith representations, particularly regarding consultant agreements and payments, as it does not have the resources to review every contract or non-standard arrangement in detail. Intervenor compensation is funded by ratepayers, and the Commission takes seriously any effort to mislead or obscure the financial basis for a claim. Although no violation of Rule 1.1 has been found in this instance, we remind intervenors that under Rule 1.1, intent to deceive is not required for a violation, misstatements may still be actionable. Dishonest or misleading claims not only risk denial of compensation but may also subject the intervenor to penalties. The Commission has clear authority to audit intervenors' books and records to verify the basis for any award. Intervenors must therefore ensure full transparency regarding actual time spent on issues, consultant fees, payment

Item	Reason
	arrangements, and the actual disbursement of funds. Failure to meet this obligation undermines the integrity of the compensation process and may lead to denial of claims or further enforcement action.

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 (*see* Rule 14.6(c)(6))?	No

If not:

Party	Comment	CPUC Discussion
	In response to the publication of the Proposed Decision, no comments were filed in this proceeding pursuant to Section 311(g). Minor changes have been made to the Proposed Decision to correct typographical errors and make clarifications.	

FINDINGS OF FACT

1. SBUA made a substantial contribution, in part, to D.25-12-023.

2. SBUA's work related to the standard of review, referred to as the "Prudent Manager Standard," which SBUA provided in an approximately three page analysis disputing another party's standard of review and presented in rebuttal testimony, did not contribute substantively or factually to the proceeding.

3. The requested hourly rates for SBUA's representatives, as adjusted herein, are comparable to market rates paid to experts and advocates having 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.

4. The claimed costs and expenses, as adjusted herein, are reasonable and commensurate with the work performed.

5. The total of reasonable compensation is $10,975.50.

CONCLUSION OF LAW

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

2. SBUA's work on the standard of review, as presented in rebuttal testimony, did not provide substantial contribution in this proceeding.

3. SBUA's work on the standard of review is not awarded intervenor compensation.

ORDER

1. Small Business Utility Advocates is awarded $10,975.50.

2. Within 30 days of the effective date of this decision, Southern California Edison Company shall pay Small Business Utility Advocates 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 May 10, 2026, 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 not waived.

This decision is effective today.

Dated October 29, 2026, at San Francisco, California.

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

APPENDIX

Compensation Decision Summary Information

Compensation Decision:	D2610065	**Modifies Decision?**	No
Contribution Decision(s):	D2512023		
Proceeding(s):	A2410002		
Author:	ALJ Regina DeAngelis		
Payer(s):	Southern California Edison Company		

Intervenor Information

Intervenor	Date Claim Filed	Amount Requested	Amount Awarded	Multiplier?	Reason Change/Disallowance
Small Business Utility Advocates	Feb. 24, 2026	$18,008.50[4]	$10,975.50	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[8]	$530	2024	$530.00
Ariel	Strauss	Attorney[8]	$550	2025	$550.00
Ariel	Strauss	Attorney[8]	$570	2026	$570.00
James	Birkelund	General Counsel[9]	$800	2024	$800.00
James	Birkelund	General Counsel[9]	$830	2025	$830.00

(END OF APPENDIX)

[8] Ariel Strauss works as a consultant to SBUA in 2024, 2025, and 2026 under a contract.

[9] James Birkelund works as a consultant to SBUA in 2024 and 2025 under a contract.