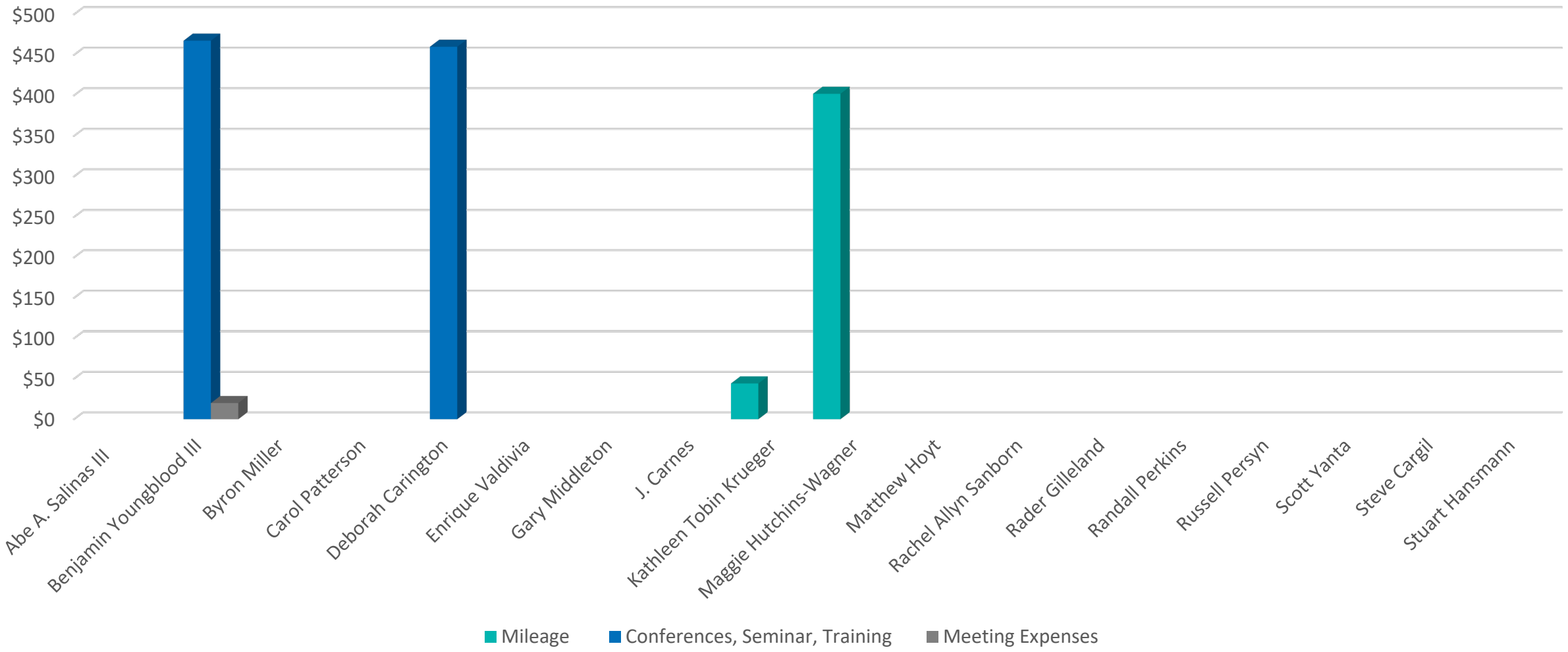2024 Board Member Direct Expenses