The Seat Audit.

Two passes down one licence bill — who the seats are actually for, and what they cost once nobody is subsidising them.

Thirty minutes, one bill. Pass one asks whether any named work runs differently. Pass two asks whether you would buy it at three times the price. Every line lands in theatre, countdown or load-bearing, and the bill takes the name of whichever column holds it.

TWO PASSES, IN ORDER — THE SECOND IS MEANINGLESS WITHOUT THE FIRST

Pass one — does the work run differently?

1. **The named-work test.** Name a piece of work that runs differently because these people hold this licence. No name — theatre.
2. **The capability test.** Do these people have both the work and the skill? Provisioned-because-it-was-easier is not a population.
3. **The receipt test.** Can somebody state the change in units — cycle time, cost, error rate? "Feels faster" is not a receipt.

Access is not change. A seat buys the option to use a model. It removes no step and cuts no cycle time — which is why utilisation stays green while the P&L does not move.

Pass two — would you buy it at full price?

4. **The triple test.** At three times today's price, would you renew? Three is not a forecast — it is the shape of a bill nobody else is part-paying.
5. **The seat-count test.** Passes for everybody, or for a handful? A handful means the seat count is wrong, not the tool.
6. **The denominator test.** Can you state cost per unit of work — per claim, per quote, per job? No denominator, no defence at renewal.

Your price is somebody else's loss. OpenAI earned $13.07bn in 2025 against a $20.92bn operating loss — about $2.60 spent per dollar earned. Your renewal depends on how long investors fund that gap.

The three landings

7. **Theatre.** Fails pass one. Cancelling changes nothing except the bill.
8. **Countdown.** Passes one, fails two. Real work, subsidised economics — a clock you did not start. The dangerous column, because it looks like success on every dashboard.
9. **Load-bearing.** Passes both. Worth buying at three times the price. The business leans on it and it does not move.

Cancelling is not the strategy. The freed money becomes a **build bill** — one-off, token-hungry, agentic tooling constructing the process around its judgment points, including processes never automatable before. What remains is a **run bill**: deterministic steps at no real cost, a model only at the judgment points.

THE BILL

LICENCE LINE	SEATS	PASS 1	PASS 2	LANDING
		○ No ○ Some ○ Yes	○ No ○ Few ○ Yes	○ Thea ○ Count ○ Load
		○ No ○ Some ○ Yes	○ No ○ Few ○ Yes	○ Thea ○ Count ○ Load
		○ No ○ Some ○ Yes	○ No ○ Few ○ Yes	○ Thea ○ Count ○ Load
		○ No ○ Some ○ Yes	○ No ○ Few ○ Yes	○ Thea ○ Count ○ Load
		○ No ○ Some ○ Yes	○ No ○ Few ○ Yes	○ Thea ○ Count ○ Load
		○ No ○ Some ○ Yes	○ No ○ Few ○ Yes	○ Thea ○ Count ○ Load
		○ No ○ Some ○ Yes	○ No ○ Few ○ Yes	○ Thea ○ Count ○ Load
		○ No ○ Some ○ Yes	○ No ○ Few ○ Yes	○ Thea ○ Count ○ Load

Theatre ________ Countdown ________ Load-bearing ________ seats Verdict: ________

The bill takes the name of whichever column holds it. Theatre holds most seats · **theatre** — paying for access, not outcomes. Load-bearing holds half or more · **load-bearing** — it earns its keep at any plausible price. Anything in between · **countdown** — real work, on a clock somebody else set.