

$$\theta_{SA} = \theta_{JA(TOTAL)} - \theta_{JC} - \theta_{CS}$$

$$\theta_{SA} = 10^{\circ}\text{C/W} - 7.5^{\circ}\text{C/W} - 0.37^{\circ}\text{C/W} = 2.5^{\circ}\text{C/W}$$