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**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

IN THE MATTER OF ROCKY MOUNTAIN  
POWER'S APPLICATION FOR  
APPROVAL OF \$62.4 MILLION ECAM  
DEFERRAL

CASE NO. PAC-E-24-05

COMMENTS OF PACIFICORP IDAHO  
INDUSTRIAL CUSTOMERS

The PacifiCorp Idaho Industrial Customers (“PIIC”) appreciate the opportunity to provide comments in the above-captioned case. PIIC is a trade organization that represents large industrial customers receiving electrical services from Rocky Mountain Power, a division of PacifiCorp, (“PacifiCorp”) in Idaho and is therefore interested in the significant rate increase under consideration in this case.

**COMMENTS**

In this case, PacifiCorp has proposed increase Idaho customer rates by \$32,660,000, or 10.5% to recover deferred Net Power Costs (“NPC”) through the Energy Cost Adjustment Mechanism (“ECAM”). The ECAM deferral in this case pertains to the recovery of actual NPC

incurred during the 12-months ended December 31, 2023, as compared to the Base NPC established in Case PAC-E-21-07. While the overall rate increase PacifiCorp has proposed is considerable, the proposal has an even more pronounced impact on high volume customers. Ratepayers on Schedule 9, the rate schedule through which most PIIC members receive electrical services, are proposed to receive a disproportionately higher rate increase of approximate 13.1%. Nevertheless, due to the magnitude of the rate increase, it will, if approved, significantly burden all customers, including businesses and families alike, regardless of rate schedule. The proposed rate increase is particularly concerning, as it coincides with a period when businesses and individuals are grappling with inflationary pressures affecting nearly every aspect of their consumption and costs. Compounding the issue, PacifiCorp plans to file a rate case this month or next, proposing further rate increases expected to be even more substantial than this case, at least judging from filings in other jurisdictions.

As a threshold matter, PIIC has had little opportunity to review and evaluate the reasonableness of PacifiCorp's Actual NPC included in the ECAM deferral. Although PIIC supports the use of modified procedure for cases such as this, it is still important for parties to have the opportunity to review filings and raise issues to encourage a fair and balanced process. PIIC is not requesting a hearing in this case but does recommend that Commission consider extending the review period for future ECAM filings, either by requiring PacifiCorp to make its filing earlier or by adopting a later rate effective date. The Commission's Order 36153 noticing this case was issued on April 23, 2024, and PIIC's petition to intervene, filed on April 26, 2024, has still not been granted as of the date of filing of these comments. This has provided little time for PIIC to review and file comments in what is a major increase to its members rates. This

timing was not sufficient to perform a meaningful audit of the costs included in PacifiCorp's filing. Even if PIIC had issued discovery on the day it filed its petition to intervene, it would not have received responses in time for these comments, let alone be provided with the opportunity to follow up based on PacifiCorp's responses.

Notwithstanding this concern, PIIC has reviewed PacifiCorp's filed testimony, and based on the information PacifiCorp presented, has two recommendations for Commission consideration. Specifically, PIIC recommends the Commission:

- 1. Amortize the rate increase over a three-year period to mitigate the overlapping impacts from the rate case; and*
- 2. Remove all costs, including both the cost of allowances and the dispatch costs, associated with the Washington Climate Commitment Act ("CCA")*

These recommendations will be discussed further in subsections that follow.

### **1. Amortization Period**

Given its magnitude, PIIC respectfully requests that the Commission amortize the rate increase proposed in this manner over a three-year period. A longer-term amortization will mitigate the impact of the rate increase by spreading the cost recovery over a longer period of time, while mitigating the compounding rate impacts associated with PacifiCorp's upcoming rate case. Given that Base NPC will be reset in the coming rate case, this proposal will result in more stable rates over time.

In Case No. PAC-E-24-04, PacifiCorp filed a notice of intent to file a general rate case on or around May 31, 2024. Based on experience in other jurisdictions, the rate increase that PacifiCorp is likely to propose will be large in magnitude. For example, PacifiCorp filed to

increase Wyoming customer rates by 23% last year and the rate increase expected in Idaho could be even more significant given the length of time since a general rate case was last filed.

Notably, PacifiCorp's NPC has nearly doubled since the last general rate case, and accordingly, the coming rate case is expected to include an increase to the ECAM Base NPC. Actual NPC in 2023 was \$2,533,782,470 on a total company basis.<sup>1</sup> This compares to Base NPC approved in the 2021 general rate case ("GRC") of \$1,368,000,000.<sup>2</sup> This change can be attributed to several factors, although changing energy market conditions are a key driver of this change. Accordingly, much of the proposed rate increase in the coming general rate case will likely be related to an increase in the NPC base used in the ECAM.

Notwithstanding the increase in Base NPC in the GRC, ratepayers will at the same time still be paying for deferred NPC through the ECAM rates. This results in a pancaking effect where ratepayers will effectively end up paying for heightened NPC twice, first through the increase in Actual NPC in the ECAM and second through an increase in Base NPC in the rate case. This represents an undesirable outcome of the ECAM deferral and a reason to adopt mitigation measures to smooth the rate impacts of heightened NPC more evenly over time.

Additionally, market conditions in 2024 to date have been more favorable than they were in 2023. As of writing these comments, for example, natural gas prices were approximately \$1.40, back to levels not seen since prior to 2020, and less than half the level that were seen in

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<sup>1</sup> Painter Di., Exhibit No. 1 at 1:7.

<sup>2</sup> Case No. PAC-E-21-07, Settlement Stipulation at 4 (Oct. 25, 2021).

2023.<sup>3</sup> Natural gas prices are no longer “soaring” as represented in PacifiCorp’s press release for this matter, which is one reason to expect that the deferral will decline in next year’s ECAM filing.<sup>4</sup> The major issues related to PacifiCorp’s coal operations appear to have been largely resolved and not expected to be more impactful in 2024 as they were in 2023. Accordingly, there is at least a strong indication that NPC will decline or stay flat in 2024 relative to 2023 levels.

Finally, given the expected increase to Base NPC in the coming general rate case, the 2026 ECAM, with rate effective June 1, 2026 will, all things equal, result in a major reduction to the ECAM deferral rates. As the Base NPC increases, the deferral will decline, but that reduction will not occur until after the higher Base NPC is included in an ECAM filing.

Considering the effects of these various filing, PIIC recommends a three-year amortization of the rate increase approved in this matter. This will spread the burden of the increase through 2026, when Base NPC is reset through the coming general rate case, and result in more rate stability.

Notably, PIIC is recommending that the rate increase be spread over the three-year period, as opposed to the total ECAM balance. Using PacifiCorp’s initial filing as an example, PIIC’s proposal would be for the rate increase amount of \$32,660,000 be spread over 3-years as opposed to the total \$64,906,940 balance sought for recovery. This would result in ECAM

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<sup>3</sup> See EIA Today in Energy, Northwest Natural Gas Spot Price (Available at <https://www.eia.gov/todayinenergy/prices.php>, accessed May 8, 2024).

<sup>4</sup> RMP Application, Customer Notices, at 2.

recovery of \$43,133,607 beginning on June 1, 2024, an approximate 3.5% rate increase.<sup>5</sup> Further, \$10,886,666 would be transferred to be recovered in next years' ECAM filing effective June 1, 2025, and the remaining \$10,886,666 would be recovered in the 2026 ECAM effective June 1, 2026, when the Base NPC will have been reset through the coming GRC.

## **2. Washington Climate Protection Plan Costs**

PIIC also recommend that, consistent with Order 36015 in Case No. AVU-E-23-04, the Commission exclude all costs associated with the Washington CCA from Idaho customer rates, including both the cost of Washington carbon dioxide allowances as well as the associated impact of those allowances on the economic dispatch of the Chehalis power plant.

The Washington CCA was passed by the Washington State Legislature in 2021.<sup>6</sup> Among other things, the CCA required the Washington Department of Ecology (“Ecology”) to adopt rules establishing a “cap and invest” program. Accordingly, Ecology adopted CCA rules in September 2022 that went into effect on January 1, 2023.<sup>7</sup> The cap and invest program requires certain covered entities to purchase greenhouse gas allowances through a state sponsored auction to cover carbon emissions from emitting resources, including from the Chehalis power plant.

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<sup>5</sup> This amount consists of \$32,246,000 in current ECAM revenues, plus \$32,660,000 amortized over three years or \$10,886,666 in amortization per year.

<sup>6</sup> See Washington State 67th Legislature, 2021 Regular Session, *Engrossed Second Substitute Senate Bill 5126*, § 8 (2021). See also Revised Code of Washington (“RCW”) 70A.65.060.

<sup>7</sup> Washington Administrative Code (“WAC”), Chapter 173-446.

In its filing, PacifiCorp identified \$42 million of costs associated with purchasing allowances for the Chehalis power plant located in Washington.<sup>8</sup> While not discussed in PacifiCorp’s testimony, the Washington CCA also impacted the way that the Chehalis power plant was dispatched. Because the cost of allowances was factored into the dispatch price for the Chehalis power plant, it was dispatched less efficiently than if the cost of allowances had not be considered. This is of particular concern in the EIM, where the cost of Washington CCA allowances would have been considered in the bid prices that PacifiCorp submitted for Chehalis, resulting in uneconomic dispatch instructions from the market. While we know that the CCA impacted the dispatch of Chehalis, the precise amount of the impact was not detailed in PacifiCorp’s filing.

In Case No. AVU-E-23-04, the Commission clearly stated that Washington CCA costs, such as these, are not properly apportioned to the costs included in Idaho customer rates, stating “the primary question raised by the Application, and the CCA in general, is whether the costs associated with the CCA should be borne by Idaho ratepayers; the Commission finds they should not.” PIIC agrees with this finding and requests that it be applied consistently in this case.

Notwithstanding, there is also a separate question, which the Commission did not address in Case AVU-E-23-05, of whether Washington CCA allowances are, indeed, an item of NPC and thus, includible in the ECAM deferral. PIIC believes they are not. In its 2023 FERC Form 1, PacifiCorp recorded the cost of allowances in FERC Account 555, Purchased Power. The Washington CCA allowances, however, have nothing to do with purchased power; and therefore,

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<sup>8</sup> Painter, Di. at 24:21–23.

this accounting was not proper. As Avista noted in its filing in AVU-E-23-05, the proper accounting for the cost of environmental allowances is to record them in Account 509, Allowances. Account 509 is not included in ECAM. Therefore, irrespective of the reasonableness of the allowances themselves, they are not eligible for recovery through ECAM. Unlike Avista, PacifiCorp did not make a filing to request to include Account 509 in the ECAM, and any such changes to the ECAM could only be made prospectively. Further, PIIC believes that PacifiCorp's accounting is improper and leads to problems with transparency over the environmental costs included in its results of operations. Thus, regardless of the Commission's findings on the reasonableness of the allowances themselves, PIIC requests the Commission also enter a finding that PacifiCorp erred in including the cost of Washington CCA allowance costs in FERC Account 555, Purchased Power, and issue an accounting order requiring PacifiCorp to record allowance purchases to FERC Account 509, Allowances.

With respect to the reasonableness of the CCA costs, the Commission's precedent established in AVU-E-23-04, excluding Washington CCA costs from rates, is largely consistent with every jurisdiction that has reviewed the cost of CCA allowances to date. PIIC is not aware of any jurisdiction that has approved the inclusion of Washington CCA allowance costs in rates. Thus, if the Commission were to issue an order approving recovery of Washington CCA costs from Idaho customers, it would be the first to do so.

The Oregon Public Utility Commission did not allow PacifiCorp to include the cost of CCA allowances nor the associated dispatch costs in PacifiCorp's 2024 Transition Adjustment Mechanism ("TAM") filing. The TAM is a docket used to forecast and establish base net power costs for the coming year, in this case for 2025. In that docket, the Oregon Commission stated



“[w]e disallow the Washington CCA costs as a state-specific initiative that is properly allocated to Washington under PacifiCorp’s MultiState Process.”<sup>9</sup> PacifiCorp later filed a motion for reconsideration, which the Commission denied and is now seeking judicial review of the Commission’s order before the Court of Appeals of the State of Oregon.

In Docket No. 20000-633-ER-23, PacifiCorp’s 2023 Wyoming General Rate Case, the Wyoming Public Service Commission similarly concluded that “RMP shall not recover any costs associated with the [CCA] in any rates charged to Wyoming customers.”<sup>10</sup> Like Oregon, it concluded that under the MultiState Process (“MSP”) “the [CCA] is a ‘State-Specific Initiative.’”<sup>11</sup> PacifiCorp later requested rehearing of the Wyoming Commission decision, and the Commission denied that request. At this time, it is unknown whether PacifiCorp will appeal the Wyoming decision.

Finally, in Washington, ratepayers are provided free allowances in the manner discussed below, and therefore the cost impacts associated with the CCA on Chehalis, including the costs of dispatch, were also not considered in revenue requirement in PacifiCorp’s recent 2023 Washington General Rate Case Docket UE-230172. To PIIC’s knowledge, the Utah Public Service Commission and the California Public Utilities Commission have yet to hear this issue.

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<sup>9</sup> *In re PacifiCorp, dba Pacific Power, 2024 Transition Adjustment Mechanism*, Or.PUC Docket No. UE 420, Order No. 23-404 at 1 (Oct. 27, 2023).

<sup>10</sup> *In re the Application of Rocky Mountain Power for Authority to Increase Its Retail Electric Service Rates by Approximately \$140.2 Million Per Year or 21.6 Percent and to Revise the Energy Cost Adjustment Mechanism*. 20000-633-ER-23, Memorandum Opinion, Finding, and Order ¶ 211 (Jan 2, 2024).

<sup>11</sup> *Id.*

PacifiCorp makes no reference to the Commission’s precedent in AVU-E-23-04, nor the decisions in Oregon and Wyoming. The only justification that it provides is its estimate “that NPC would have increased by \$23.6 million on a total-Company basis if the generation from Chehalis were removed.”<sup>12</sup> This additional cost of removing Chehalis entirely from Idaho customer rates, however, is beside the point. Suggesting that this additional cost is somehow a benefit of the CCA conflates a harm with a benefit. With respect to NPC, the CCA is a harm to ratepayers because it increases costs in order to advance a specific state policy of Washington. Ratepayers are not benefitted from the CCA simply because the rule did not entirely eliminate the benefits of the Chehalis plant. Concluding so would be illogical. It is the equivalent to the argument that one benefits from driving a car, and therefore, after an auto collision where the car is still drivable, there was no harm done because the user could still benefit from driving the car. The fact that benefits exist does not negate the economic harm and diminishment of those benefits resulting from the CCA, particularly where Washington customers themselves do not bear any of that economic harm themselves.

To the contrary, Washington ratepayers have vastly benefited economically from the CCA. In 2024, Washington collected total revenues from the allowance auctions revenues of approximately \$2,000,000,000, much needed revenues for a highly populated state without income taxes. So far, five CCA allowance auctions have taken place. The average auction price in 2023 was \$54.86 per allowance. The prices fell substantially, however, in the most recent auction. The fifth auction, which occurred on March 6, 2024, resulted in an allowance price of

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<sup>12</sup> Painter, Di-25:3-9.

\$25.76. This reduction is due to a ballot initiative scheduled for November, which would repeal the Washington CCA in its entirety, an outcome which would potentially further complicate this issue.

As alluded to above, as the Commission is aware, the revenues generated from selling these allowances are not collected equally between in state and out of state energy consumers. Electric generating facilities, such as the Chehalis power plant, must purchase and retire allowances covering 100% of greenhouse gas emissions. However, to reduce the burden of the costs of such allowances to Washington ratepayers, ecology allocates free allowances to Washington retail electric service utilities to cover their compliance obligations associated with their Washington retail load.<sup>13</sup> In other words, utilities, including the Company, are provided free allowances for their in-state ratepayers, while out-of-state ratepayers must pay the entirety of the allowance costs.

Based on Ecology's forecast, PacifiCorp is expected to receive \$7,699,149 in no-cost allowances over the period 2023-2026. Based on the average auction prices in 2023, that volume of free allowances amounts to a \$422,356,066 benefit provided to only Washington customers, which is not equally provided to Idaho customers.

The revenues from the auctions are further earmarked to benefit Washington ratepayers and are distributed in a special account and are made available to the legislature. There are restrictions on the use of some of the funds, although the majority can be used at the discretion of the legislature. Approximately, 75% of the funds must be distributed into the Climate

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<sup>13</sup> RCW 70A.65.120, (4).

Commitment Account, which must be used for programs “physically located in Washington state,” including funding programs related to the working families tax rebate, making loans to local governments, advancing renewable resource development, financing technical education in colleges and higher education, and other similar investments.<sup>14</sup> Notwithstanding these requirements, the actual use of the funds has been somewhat opaque. To date only about \$76.2 million of the \$2 billion in revenue has been distributed to grant funding, most of which have gone towards public transportation. By some accounts, leaving the collected monies in the CCA accounts, while overspending on others, provides the Washington legislature with nearly unlimited flexibility in how the funds are disposed. And for a state with no income tax, with many budgetary challenges, having these funded accounts is a major benefit.

Given the characteristics of the program, the costs associated with the CCA are best addressed through the MSP 2020 Protocol that governs interjurisdictional cost allocation issues between PacifiCorp’s six states. A fundamental principle of interjurisdictional cost allocation established in the MSP is that states’ policy decisions should not impact the costs allocated to other states. Accordingly, pursuant to the terms of the MSP 2020 Protocol, the cost of Washington CCA allowances are not appropriately allocated to Idaho customers.

Further, Washington has historically not participated in the MSP interjurisdictional allocation agreements and has adopted its own allocation framework that focuses on resources located in PacifiCorp’s Western balancing area. While Washington became a signatory to the 2020 Protocol, the 2020 Protocol methodology generally is not used to set rates in Washington.

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<sup>14</sup> RCW 70A.65.260.

Rather, Washington uses a separate allocation framework referred to as the Washington Inter-Jurisdictional Allocation Methodology (“WIJAM”) identified in Appendix F to the 2020 Protocol. As a result of Washington’s different allocation method, however, PacifiCorp’s proposal in this case will otherwise result in it over recovering the cost of Washington CCA compliance. Under the WIJAM method, Washington is allocated a higher portion of Chehalis. Washington receives approximately 20% of the cost of Chehalis, as compared to its approximate 7% total-system allocation. Under the 2020 Protocol, however, the remaining states are allocated 93% of the cost of Chehalis. Accordingly, as a result of the different allocation methods, RMP recovers 112% of the cost of Chehalis between its six jurisdictions. Thus, after considering the free allowances provided for Washington’s 20% share of Chehalis, PacifiCorp’s allocation assumes that it will need to acquire allowances on behalf of other states based on approximately 93% of the output of Chehalis, resulting in allowance costs covering 112% of Chehalis.

Considering the foregoing, PIIC recommends that that all costs associated with the Washington CCA be removed from the ECAM deferral, including both the \$42 million in costs associated with direct allowance purchases, as well as the impacts on Chehalis’ dispatch.

Estimating the impact of Washington CCA on Chehalis dispatch in 2023 would require a counterfactual analysis of Chehalis’s dispatch evaluating the dispatch benefits in the absence of the CCA costs. Given the short comment period in this case, PIIC has not had an opportunity to study the impacts of the Washington CCA on Chehalis’ dispatch. In the Wyoming 2022 GRC,


this dispatch cost was estimated to be approximately \$9,559,205 on a total company basis,<sup>15</sup> and is thus material. Given the time constraints of the case, if the Commission agrees with PIIC's recommendation, Idaho PUC Staff could potentially perform its own analysis of the dispatch impacts. Alternatively, the Commission could continue to defer the dispatch cost of the Washington CCA, requiring PacifiCorp to perform an analysis of the dispatch impacts in its next ECAM filing, with an adjustment in that case for the 2023 costs. Viewed in conjunction with PIIC's recommendation for a three-year amortization of the proposed rate increase, this approach will provide the benefit of affording further time for parties to analyze and study the impacts of the CCA on dispatch costs of Chehalis.

### CONCLUSION

PIIC appreciates the opportunity to provide these comments and looks forward to working with parties on further resolution of this matter.

Dated this 14th day of May, 2024.

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<sup>15</sup> See WIEC Exhibit 202, Direct Testimony of Bradley Mullins at 33:2.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I caused to be served a true copy of the foregoing COMMENTS OF PACIFICORP IDAHO INDUSTRIAL CUSTOMERS by the method indicated below, and addressed to each of the following:

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Dated: May 14, 2024.

A handwritten signature in blue ink, appearing to read "Ronald L. Williams". The signature is fluid and cursive, with a long horizontal stroke at the end.

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