01-001 DEPARTMENT OF AGRICULTURE, CONSERVATION AND FORESTRY

DIVISION OF AGRICULTURAL RESOURCE DEVELOPMENT

Chapter 35 RULES FOR OPERATION OF THE MAINE HEALTHY SOILS FUND

SUMMARY

This chapter establishes rules governing the expenditure of funds available from the Maine Healthy Soils Fund for the purposes of improving soil health on Maine farms, including incentives for practice adoption, reduction of on-farm barriers to improved soil health, and improving the soil health technical assistance capacity of Maine’s agriculture service provider networks.

SECTION 1. DEFINITIONS

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.

1. Agricultural products – Plants and animals useful to humans, including but not limited to, forages and sod crops, grains and food crops, dairy products, poultry and poultry products, bees, livestock and livestock products, fiber, fruits, berries, vegetables, flowers, seeds, grasses, Christmas trees, annual and perennial ornamental plants, ornamental trees, and other similar products.
2. Agricultural service providers – organizations, including but not limited to colleges and universities, agricultural non-profit organizations, crop advisors, and soil and water conservation districts, that provide technical and/or financial assistance to farm operations to address barriers, constraints, and other such issues commonly faced.
3. Commissioner – the Commissioner of the Department of Agriculture, Conservation and Forestry
4. Department – the Department of Agriculture, Conservation and Forestry
5. Farmland – any tract or tracts of land used to produce agricultural products for a farm operation that consists of at least one (1) acre and has produced agricultural products with a gross annual value of at least $2,000 in one (1) of the last three (3) years.
6. Farm operation – an entity that uses farmland to produce agricultural products with the intent that they be sold commercially to generate income or otherwise creates access to farmland for historically underserved farmers.
7. Funding cycle – the dates during which a funding initiative is active and accepting applications.
8. Healthy soils best practices – agricultural and land management practices that:
   1. Enhance the continuing capacity of soils to function as a vital, living biological system, increase soil organic matter, improve soil structure, strengthen water holding and nutrient holding capacity, improve nutrient cycling and result in net long-term greenhouse gas drawdown;
   2. Continuously improve the capacity of soils to host a diversity of beneficial organisms, grow vigorous crops, enhance agricultural resilience, including, but not limited to, the ability of crops and livestock to tolerate and recover from drought, temperature extremes, pests and other stressors, and help regulate the global climate by converting organic residue into stable soil organic matter and retaining nutrients, including, but not limited to, nitrogen and phosphorus;
   3. Continuously improve the health of soils by considering all relevant factors, including, but not limited to, depth of topsoil horizons, water infiltration rate, water holding capacity, organic carbon content, biologically accessible nutrient content, bulk density, biological activity and biological and microbiological diversity; and
   4. Follow the principles of minimizing soil disturbance and external inputs: keeping soil covered, maximizing biodiversity, maximizing the presence of living roots and integrating animals into land management, including grazing animals, birds, beneficial insects and keystone species, such as earthworms.
9. Historically underserved farmers –
   1. Beginning farmer or rancher means a person with at least two (2) years of farming experience, including but not limited to crop planning, field preparation and crop management, farm business management, livestock/pasture management, and pest management that has operated a farm or ranch for not more than 10 years.
   2. Socially disadvantaged farmer or rancher means a farmer or rancher who is a member of a socially disadvantaged group, which means a group whose members have been subjected to racial or ethnic prejudice because of their identity as members of a group without regard to their individual qualities.
   3. Veteran farmer or rancher means a farmer or rancher who has served in the Armed Forces, including the United States Army, Navy, Marine Corps, Air Force, Space Force, and Coast Guard, including the reserve components thereof, and who has operated a farm or ranch for not more than 10 years; OR is a veteran who has first obtained status as a veteran during the most recent 10-year period.
10. The Program – the Maine Healthy Soils Program, as established by P.L. 2021, ch. 143, § 1.
11. Review Panel – a panel that shall review Section 3 grant proposals and make recommendations for funding to the Commissioner. Reviews shall encompass the technical aspects of the proposed project and whether the applicant meets eligibility criteria. The review panel shall consist of three (3) people appointed by the Commissioner with knowledge of soil health and sustainable agriculture that do not have a conflict of interest with the applicant(s). At least one panel member must be Department staff.
12. Soil amendments – amendments including but not limited to biochar and compost that are developed from plant and animal residues. Amendments may also include agricultural lime. Soil amendments in this chapter must be used with the intent of improving the physical, biological, and chemical properties of the soil, including but not limited to increasing soil organic matter, soil carbon sequestration, soil aggregate stability, and/or soil organism habitats.
13. Soil health management plan – a plan that integrates soil health testing results, farmer goals, and farm background/capacity to address, monitor, and improve soil health constraints. The soil health management plan should identify department-determined healthy soils best practices that may be used on the farm, include a tentative implementation schedule, and describe potential barriers plan implementation may face. Alternatives soil health management plans include plans developed collaboratively between a farmer and a technical service provider (e.g. the Natural Resource Conservation Service) external to the Maine Healthy Soils Program, provided that the plan is less than three (3) years old and submitted to the Department for review and approval.
14. Soil health test – a test that measures the physical, biological, and chemical properties of a soil sample to identify soil health constraints. Measurements included in the soil health test must adhere to the latest research standards and may change as new data are published.

SECTION 2. OBJECTIVES

1. The Maine Healthy Soils Fund (“MHSF” or the “fund”) is a non-lapsing fund established by the 130th Maine State Legislature at 12 M.R.S. § 353. The fund is dedicated to supporting projects and agricultural practices that will advance soil health on Maine farms and the many benefits associated with improved agricultural soil health. To meet the diverse objectives of this fund, separate grant and payment-for-practice programs are established. The fund will operate according to the following objectives:
   1. Improve the health, yield, and profitability of Maine’s agricultural soils and commodities.
   2. Improve the biological diversity and greenhouse gas drawdown capability of Maine’s agricultural soils.
   3. Promote healthy soils best practices through outreach, education, incentives, farmer-to-farmer learning, and peer-to-peer learning based on indigenous knowledge, current understanding, and emerging research.
   4. Expand use of healthy soils best practices among Maine farmers.

SECTION 3. GRANT PROGRAMS

1. The following provisions apply to all grant programs contained in Section 3.
2. All farm operations, organizations, and farmland supported by the MHSF must be located in Maine.
3. The Commissioner will annually determine and communicate if funds are available for grant programs. Grant solicitations will be issued, and applications will be accepted for a time determined by the Commissioner, then reviewed and scored by the Maine Healthy Soils Fund Review Panel. Applications must be submitted in accordance with the terms directed by the grant solicitation. By applying for the grant, the applicant agrees to the conditions imposed by the grant award application solicitation. The Review Panel will make award recommendations to the Commissioner.
4. Alongside the application requirements described for each grant program in this section, the Commissioner may use their discretion to request additional documentation deemed necessary and appropriate. Additional application requirements will be outlined in respective funding announcements and must improve the ability of the review panel to score the application according to criteria for selection.
5. The Commissioner will notify applicants of a decision to fund in writing. The Commissioner is not obligated to make an award in the amount requested, provided that in such instances where the amount awarded is different than what was sought by the applicant, the Commissioner will provide a written explanation for the record.
6. Unsuccessful applicants may appeal the decision to the Department. Appeals shall be governed by Department rules chapter 01-001 CMR c. 8.
7. Soil Health Implementation Grant
8. Purpose and Limitations

The Commissioner may make grants available to farm operations for the purpose of addressing barriers to soil health best practice adoption, including but not limited to the purchase of soil amendments, equipment, equipment updates/retrofits, labor and training related to achieving soil health goals, cover crop seed, costs associated with increasing crop rotation, fencing, soil monitoring equipment, rental fees, soil testing, and other soil health uses or projects deemed appropriate by the Commissioner. Grants under this section are limited to a maximum of $100,000 per project per applicant. The Commissioner may increase or decrease the grant maximum based on available funding in each funding cycle. Grants awards are limited to one (1) per farm operation per three (3) funding cycles.

1. Criteria for Eligibility

An applicant is eligible to receive a grant under Section 3.2 upon clear demonstration of the following:

1. Applicant is 1) a farm operation through which agricultural products with a gross annual value of at least $2,000 are sold commercially or are intended to be sold commercially; 2) a farm operation through which agricultural products with a gross annual value of at least $2,000 are produced to support community access to agricultural products.
2. Applicant is enrolled in the Maine Healthy Soils Program (MHSP). Enrollment in MHSP can occur concurrently with grant application submission.
3. Applicant has a current soil health management plan, including a soil health test that is three (3) or fewer years old, or the applicant commits to working with MHSP staff to complete soil health testing and management planning as part of grant recipient responsibilities.
4. Application Requirements

The applicant shall submit a written application to the Commissioner on form(s) provided by the Department, that include:

1. A description of the farm operation and soil health goals, constraints, barriers, and current healthy soils best practices used on-farm;
2. Results from a current (< 3 years old) soil health test and a soil health management plan, or an attestation to work with MHSP staff to complete testing and management planning as part of grant recipient responsibilities;
3. A map of the farm fields anticipated to be affected by the grant with a description of how each field will be affected by the project; and
4. An implementation plan describing how grant funds will be used and results reported back to the Department.
5. Criteria for Selection

Applications will be reviewed by the Maine Healthy Soils Fund Review Panel and evaluated according to the following criteria:

1. Implementation plan: The proposed implementation plan demonstrates and/or addresses means, capacity, and/or innovation to improve soil health on the farm.
2. Identification of soil health constraints: Specific soil health constraints are identified, and an implementation plan describes how soil health best practices will be maintained long-term.
3. Budget: Budget items will advance project goals, address all requirements described in the funding announcement, and do not exceed the maximum allowable request.
4. Soil Health Technical Assistance Capacity Grants
   * 1. Purpose and Limitations

The Commissioner may make grants available to agricultural service providers for the purpose of improving Maine’s capacity to provide technical assistance to Maine farmers about soil health. Funds may be used for salaries and wages; training and demonstration programs; research projects; and other activities that satisfy the requirements set forth in a request for applications (RFA). The Commissioner may use their discretion to determine the amount of funding available and the period of time for which funding will be provided. Awardees may request a one-time priority extension to continue a previously funded project so long as the application demonstrates a continued need.

* + 1. Criteria for Eligibility

Agricultural service providers are eligible to receive a grant under Section 3.3.

* + 1. Application Requirements

The applicant shall submit a written application to the Commissioner on form(s) provided by the Department that includes:

A description of the project, including but not limited to goals/objectives, description of activities, budget, priority areas addressed, role of applicant(s), project and data management plans, and anticipated outcomes.

An explanation of how project activities will improve Maine’s capacity to deliver soil health related technical assistance to farmers.

A description of the technical and/or financial services provided to farms by the applicant in pursuit of improved farm operations as described under Section 3.3.

* + 1. Criteria for Selection

Applications will be reviewed by the Maine Healthy Soils Fund Review Panel and evaluated according to the following criteria:

Eligibility: Does applicant meet the definition of agricultural service provider under Section 1.2? This criteria is pass/fail.

Priority extension: Previous awardees may request a project extension and receive bonus points to continue a previously funded project so long as a continued need for the project is demonstrated in the application. Project extensions may only be granted once per project.

Impact: The project outcomes will improve Maine’s capacity to deliver soil health related technical assistance to farmers.

Priority areas: The proposed activities align with any priority areas established by the Commissioner.

Project management: Proposed activities are consistent with qualifications of the applicant and work plans are clear and appropriate. Any proposed methods are sound and a data management and accessibility plan is provided for research projects.

Budget: Budget items will advance project goals, address all requirements described in the funding announcement, and do not exceed the maximum allowable request.

Measurement/Metrics: Applicant clearly outlines how they will gauge the success of their efforts through data compilation, tracking, and reporting to the Department.

1. Soil Health Equipment Share Grants
2. Purpose and Limitations

The Commissioner may make grants available to agricultural service providers for the purpose of establishing equipment share programs throughout the state. Funds may be used for purchasing and managing farm equipment that can be lent to farms in support of the implementation and maintenance of soil health best practices. Eligible purchases may include but are not limited to tractors, implements, parts, repairs, retrofits, and transportation equipment. Equipment may be new or used. The Commissioner may use their discretion to determine the overall grant amount depending on the amount of funding available. Awardees must submit proof-of-purchase for all equipment and retain ownership of the equipment for a period consistent with the relevant recovery period for standard farming assets as described in Internal Revenue Service (IRS) Publication 225 (2023), Farmer’s Tax Guide, Table 7-1, Farm Property Recovery Periods, available at https://www.irs.gov/publications/p225. Awardees may not sell, trade, or abandon equipment purchased through this program without prior approval from the Department. Failure to comply with these terms may result in claw back.

1. Criteria for Eligibility

Agricultural service providers or other similar organizations as determined by the Commissioner are eligible to receive a grant under Section 3.4. Applicants may collaborate with farm operations to administer the equipment share. Applicants must demonstrate how the equipment will be made accessible to their broader farming community.

1. Application Requirements

The applicant shall submit a written application to the Commissioner on forms provided by the Department that include:

A description and justification of the equipment to be purchased, the geographic range of the equipment share, and how the equipment will support soil health;

An administration plan that describes how the equipment share will be managed, maintained, advertised, insured, stored, transported, and monitored;

Documentation showing what, if any, financial resources besides the grant are being used to fund the equipment purchase; and

Documentation showing how equipment share usage, including but not limited to the number of farms supported, the acreage and types of crops supported, and the geographic impact, will be reported to the Department on an annual basis.

1. Criteria for Selection

Applications will be reviewed by the Maine Healthy Soils Fund Review Panel and evaluated according to the following criteria:

Impact: The equipment to be purchased will reduce barriers faced by producers implementing soil health best practices. The applicant demonstrates the need for the equipment by the agricultural community within the geographic range. The Commissioner may use their discretion to define priority geographic areas. Proposed equipment share programs within priority areas are eligible for bonus points during review.

Administration plan: The proposed plan to administer the equipment share demonstrates that the applicant has the personnel and expertise to recruit users, maintain consistent engagement, and ensure equipment is rented out in a timely and equitable manner. The proposed plan to administer the equipment share must also demonstrate that the equipment-share program is likely to operate efficiently, such that requests for equipment rental are fulfilled within the farm management timelines required by farmers. Responsibilities, timelines, and other plan elements must be clearly defined.

Budget: The budget addresses all requirements described in the funding announcement, demonstrates that the applicant has considered all costs associated with establishing and maintaining the program, and does not exceed the maximum allowable request. Other financial resources used to purchase, insure, repair, transport, store, and monitor the equipment must be defined and documented.

SECTION 4. PAYMENT-FOR-PRACTICE PROGRAMS

* + - 1. The following provisions apply to all Payment-for-Practice programs contained in Section 4.

1. All farm operations that produce agricultural products with a gross annual value of at least $2,000 that are sold commercially or intended to be sold commercially are eligible to participate in Payment-for-Practice programs. Established 501-C3 non-profit organizations and farm operations that support community access to agricultural products are also eligible to participate. This may include but is not limited to organizations that provide farmland access to historically underserved farmers; that farm on land held in trust for the purpose of conservation to provide local access to fresh agricultural products; and/or that offer research, training, and education opportunities to farmers.
2. All farm operations, organizations, and farmland supported by the MHSF must be located in Maine.
3. The Commissioner may use their discretion to determine how much funding is annually available for each program, to the extent any funding is available.
4. The Commissioner will notify applicants of a decision to fund in writing and may make awards for amounts lower than requested by the applicant. By applying for the funding, the applicant agrees to the conditions imposed by the funding award application solicitation. Applications determined to be ineligible will be informed of the reasons for the determination in writing. Ineligible applicants may reapply in future funding cycles. Incomplete applications may result in an applicant being determined ineligible for program participation. Unsuccessful applicants, applicants determined to be in violation of terms and conditions, and applicants who are awarded less money than requested may appeal the decision to the Department. Appeals shall be governed by Department rules chapter 01-001 CMR c. 8.
5. Awardees must adhere to all verification and reporting requirements set forth by the Department in the terms and conditions. The Department may use its discretion to revoke eligibility and/or withhold payment of any or all grant funds to a grant recipient if the grant recipient has not complied with the terms and conditions for Maine Healthy Soils Program financial assistance. Such determination must be issued in writing.
   * + 1. Soil Health Testing Program
6. Purpose and Limitations

The Commissioner may make funds available to incentivize soil health testing for the purpose of improving on-farm decision support regarding soil health. Funds may cover the entire cost associated with testing, including but not limited to laboratory and shipping fees. Farmers may submit a request for soil health testing to the State Soil Scientist, who will coordinate soil sample collection, submission to a qualified lab, and direct payment of related fees. Farmers are eligible to receive this incentive one out of every three (3) funding cycles. Soil health testing must be conducted within the state fiscal year during which the request is made. The Department may contract with soil testing laboratories through a competitive bid process to secure soil health testing services.

1. Application Requirements

The applicant shall submit a written request to the State Soil Scientist on Department-approved forms. The applicant must include a map of the farm area to be covered by soil health testing.

1. Criteria for Selection

All applicants that submit a completed application, meet eligibility requirements, and have not received this incentive in the last three (3) years qualify for an award. Awards will be offered to qualified applicants in the order the application was received until funding is fully committed.

1. NRCS Top-Off Program
2. Purpose and Limitations

The Commissioner may make funds available to incentivize farmer participation in the United States Department of Agriculture’s (USDA) Natural Resource Conservation Service (NRCS) programs for the purpose of enhancing enrollment in those programs and reducing the total cost of program participation to the farmer. The Commissioner will annually communicate if funds are available for awards through this program. Funding announcements will be issued, and applications will be accepted for a time determined by the Commissioner. The Commissioner or their designee will review applications to ensure eligibility is met and applications are complete. This incentive is only available for NRCS Environmental Quality Incentives Program (EQIP) and Conservation Stewardship Program (CSP) projects that are related to soil health as determined by the Commissioner. Funds may be used to reimburse farmers for the difference between incurred costs and cost-share provided by NRCS, and requests may not exceed this difference.

1. Application Requirements

The applicant shall submit a written application to the Commissioner on forms provided by the Department and will include:

1. Documentation demonstrating total project costs, proof of project completion, amount of cost-share provided by NRCS, and when cost-share was paid. By applying, the applicant agrees to allow the State Soil Scientist to contact NRCS for additional information on the EQIP or CSP project as necessary to determine application completeness and thoroughness; and
2. An explanation of how this top-off payment for the EQIP or CSP project in question benefits soil health and their farm.
3. Criteria for Selection

All applicants that submit a completed application, meet eligibility requirements, and demonstrate that their project is soil-health related and that incurred costs are not unreasonable and/or excessive are qualified to receive an award.

1. Payment Structure

Available funds will be equitably distributed across all qualified applicants. Award amounts will be determined by first calculating the cost-share gap for each qualified applicant by taking the difference between incurred costs and cost-share paid by NRCS for each applicant. Next, the cost-share gap will be summed across all applicants to calculate a total cost-share gap. Then each qualified applicant’s cost-share gap will be divided by the total cost-share gap, and that calculation will be multiplied by the funding amount stated in the funding announcement to determine each applicant’s award amount. This procedure will apply except to the extent any award amount exceeds that applicant’s cost-share gap, in which case that applicant’s award amount will equal the applicant’s cost-share gap.

1. Advances

Applicants may apply for a cost-share advance, wherein top-off funds are awarded to the applicant prior to the start of the project. Advances are conditional on the applicant earning an EQIP or CSP award. Applicants must first apply and be approved for an advance and then provide proof that the project has been awarded before funds are released. Advance amounts are not to exceed the cost-share gap of the proposed project. Applicants receiving an advance must document expenses and/or proof of payment and submit documentation to the Department for review and final approval upon project completion. Failure to submit expense documentation or use of funds for non-project-related expenses may result in claw back. Any remaining funds not spent upon project completion must be repaid to the department.

1. Healthy Soils Best Practice Incentive Program
2. Purpose and Limitations

The Commissioner may make funds available to farmers to incentivize the adoption of healthy soils best practices for the purposes of improving the health, yield, profitability, biological diversity, and greenhouse gas drawdown of Maine’s agricultural soils. Funds may be used to incentivize specific soil health best practices as identified by the Commissioner or their designee in the funding announcement. The Commissioner will annually communicate if funds are available for awards through this program. Funding announcements will be issued, and applications will be accepted for a time determined by the Commissioner. The Commissioner or their designee will review applications to ensure eligibility is met and applications are complete. Awards are made for a 5-year period of time, and payment may be requested for up to 50 acres of farmland on which healthy soils best practices are applied. Applicants may request payment for additional farmland up to 180 acres, which will be awarded based on available funding. Payments are made annually upon satisfactory completion of annual reporting requirements. Annual reporting requirements are to include, but may not be limited to, verification of practice implementation and an implementation plan for the next growing season.

1. Application Requirements

The applicant shall submit a written application to the Commissioner on forms provided by the Department and will include:

A description of the acreage for which compensation is being requested; the soil health best practices being applied and the acreage on which each will be applied; previous crop history, crop rotation plans, and other similar information deemed necessary by the Commissioner.

Results from a current (< 3 years old) soil health test and a soil health management plan, or an attestation to work with MHSP staff to complete testing and management planning as part of grant recipient responsibilities.

A map of the farm fields proposed to be included in the project area and a description of the healthy soils best practices that will be applied to each field.

1. Criteria for selection

All applicants that submit a completed application, meet eligibility requirements, and propose to implement approved healthy soils best practices qualify for an award. Tier 1 and Tier 2 awards will be offered to applicants in the order the application was received. Tier 3 awards will first be awarded to first-time Tier 3 applicants in the order those applications are received. If funding is available after first-time Tier 3 applicants are awarded, then repeat Tier 3 applicants will be awarded in the order their application was received. Awardees may re-apply to the program following the conclusion of their previous funding award. Previous participation does not guarantee future awards.

1. Payment Structure

Funding awards are tiered in value based on the number of times a farm operation is awarded. First-time awardees are eligible for Tier 1 awards and must implement at least one (1) healthy soils best practice. Second-time awardees are eligible for Tier 2 awards, which offer additional incentive for implementing a minimum of two (2) healthy soils best practices. All other awardees are eligible for Tier 3 awards, which offer additional incentive for implementing a minimum of three (3) healthy soils best practices. Award values are calculated for a single growing season as follows:

1. Tier 1: a base payment of no less than $2,500 plus a per-acre rate. Tier 1 per-acre rates shall be offered at three levels with progressively higher rates paid for implementation of one (1), two (2), or three plus (3+) healthy soils best practices on the farmland.
2. Tier 2: a base payment of no less than $1,250 plus a per-acre rate. Tier 2 per-acre rates shall be offered at two levels, with progressively higher rates for implementation of two (2) or three plus (3+) healthy soils best practices applied on the farmland. If a farm operation implements only one approved practice, it is eligible for the base payment only.
3. Tier 3: a base payment of no less than $625 plus a per-acre rate. Tier 3 per-acre rates shall be offered at one level for implementation of at least three (3) healthy soils best practices on the farmland. If a farm operation implements one or two approved practices, it is eligible for the base payment only.

The Commissioner may use their discretion to determine per-acre rates up to a maximum of $200/acre. Rates will be described in each funding announcement and separate funding announcements will be made for each award tier. The farm operation must minimally maintain the number of healthy soils best practices initially cited in the application or otherwise provide reasoning for changes in their annual report. If a farm operation implements additional practices on the farmland during the period of time it is operating under a particular tier award, then that Farm Operation may request to receive a higher per-acre rate. Request for higher per-acre rate does not guarantee receipt of a higher per-acre rate.

SECTION 5. ADMINISTRATION

* 1. Commissioner of the Department of Agriculture, Conservation and Forestry

To the extent practicable and necessary, the Commissioner will:

* + - * 1. Annually assess available funding and determine whether to issue Maine Healthy Soil Fund grants and/or payment-for-practice programs;
        2. Periodically initiate review of all programs and program criteria to consider changes when it is deemed necessary and appropriate;
        3. Delegate program responsibilities to Department staff; and
        4. If necessary, contract administration of this program or portions of this program to a qualified organization through a competitive bid process as determined by the Department.
  1. State Soil Scientist in the Department of Agriculture, Conservation and Forestry

As necessary, the State Soil Scientist will:

* + - * 1. Provide overall supervision and policy oversight to the program;
        2. Provide clear and timely guidance and instructions on grant program(s) parameters, application processes, and deadlines;
        3. Coordinate review panel activities and applicant notifications;
        4. Maintain records of qualified soil health best practices and soil health testing laboratories;
        5. Conduct or delegate site visits and other verification activities; and
        6. Collect and assess metrics and reports filed with the Department by grantees.

STATUTORY AUTHORITY: 12 M.R.S.A. §§ 351-353; 7 M.R.S.A. § 12

EFFECTIVE DATE:

November 12, 2024 – filing 2024-252