

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

**IN THE MATTER OF THE APPLICATION)
OF BLACK HILLS NEBRASKA GAS, LLC,)
D/B/A BLACK HILLS ENERGY, RAPID) APPLICATION NO. NG-124
CITY, SOUTH DAKOTA, SEEKING)
APPROVAL OF A GENERAL RATE)
INCREASE)**

DIRECT TESTIMONY OF KRIS J. PONTIOUS

Senior Manager of Compensation, Payroll, and HR Regulatory

ON BEHALF OF BLACK HILLS NEBRASKA GAS, LLC

Date: May 1, 2025

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EXHIBITS

Direct Exhibit KJP-1	Statement of Qualifications
Direct Exhibit KJP-2	Confidential 2025 AIP Scorecard

LIST OF ABBREVIATIONS AND ACRONYMS

AIP	Annual Incentive Plan
Base Year	12 months ending 12/31/2024 (1/1/2024 to 12/31/2024)
BHC	Black Hills Corporation
BH Nebraska Gas or Company	Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy
BHSC	Black Hills Service Company, LLC
Commission	Nebraska Public Service Commission
DART	Days Away, Restricted, or Transferred
HPT	Hits Per Thousand
LTIP	Long-Term Incentive Plan
NEEP	Non-Executive Equity Program
O&M Expense	Operations & Maintenance Expense
SAIDI	System Average Interruption Duration Index
STIP	Short-Term Incentive Plan
Test Year	12 months ending 12/31/2025 (1/1/2025 to 12/31/2025)

DIRECT TESTIMONY OF KRIS J. PONTIOUS

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Kris J. Pontious, and my business address is 7001 Mount Rushmore Road,
P.O. Box 1400, Rapid City, SD 57702-8752.

Q. BY WHOM ARE YOU EMPLOYED AND WHAT IS YOUR POSITION?

A. I am employed by Black Hills Service Company, LLC ("BHSC"), a wholly owned
subsidiary of Black Hills Corporation ("BHC"). I am the Senior Manager of
Compensation, Payroll, and Human Resources Regulatory.

**Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL
BACKGROUND.**

A. My Statement of Qualifications is provided in Direct Exhibit KJP-1 - Statement of
Qualifications.

**Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE NEBRASKA PUBLIC
SERVICE COMMISSION?**

A. No.

A. Purpose of Testimony and List of Exhibits

Q. ON WHOSE BEHALF ARE YOU PRESENTING THIS TESTIMONY?

A. I am testifying on behalf of Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy
("BH Nebraska Gas" or the "Company").

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. The purpose of my direct testimony is to support employee benefit and compensation
costs included in the revenue requirement for the Test Year ending December 31, 2025,
Base Year ending December 31, 2024, and the compensation-related adjustments that

1 are included in this filing. In my direct testimony, I describe the overall benefit and
2 compensation programs for BHC employees, including employees of BH Nebraska
3 Gas, as well as the steps BHC takes to evaluate its overall compensation programs.

4 **Q. PLEASE IDENTIFY THE EXHIBITS YOU ARE SUPPORTING.**

5 A. In addition to my prepared testimony, I am supporting the following exhibits:

- 6 • Direct Exhibit KJP-1 Statement of Qualifications
- 7 • Direct Exhibit KJP-2 Confidential 2025 AIP Scorecard

8 **Q. WERE THESE EXHIBITS PREPARED BY YOU OR UNDER YOUR DIRECT**
9 **SUPERVISION OR DIRECTION?**

10 A. This testimony was created by me or under my supervision or direction. Exhibits were
11 prepared for submittal with this testimony by me or under my supervision or direction.

12 **II. TESTIMONY**

13 **A. Employee and Executive Compensation and Benefits**

14 **1. Employee Compensation and Benefits**

15 **Q. PLEASE DESCRIBE THE BENEFIT PLANS THAT BHC PROVIDES TO ITS**
16 **EMPLOYEES.**

17 A. BHC offers a combination of company-provided and voluntary benefits to employees.
18 Employees are automatically provided certain company-provided benefits upon the
19 start of employment such as short-term and long-term disability and life insurance.
20 Employees can choose to participate in voluntary benefits and pay a portion or all
21 associated costs. These benefit programs consist of: (1) medical, dental, and vision
22 plans; (2) flexible spending accounts and health savings accounts; (3) supplemental
23 life insurance and accidental death and dismemberment insurance; (4) retirement

1 (401k and pension); (5) supplemental short-term and long-term disability; and (6)
2 other benefits including employee assistance programs and long-term care insurance.

3 **Q. WHAT IS BHC'S GENERAL COMPENSATION PHILOSOPHY?**

4 A. As a company focused on the long-term sustainability of its business, the BHC
5 compensation program is designed to:

- 6 • Attract, motivate, retain, and encourage personal and professional
7 development of qualified employees;
- 8 • Provide compensation that is market competitive;
- 9 • Promote safe and reliable service by attracting and retaining skilled talent; and
10 • Promote the relationship between pay and performance by appropriately
11 recognizing and rewarding individual employee performance.

12 Compensation programs are designed to be externally competitive, internally
13 equitable, motivating, cost effective, and legally compliant. All compensation
14 programs apply to BHC legal organizations, including BH Nebraska Gas and BHSC.

15 **Q. PLEASE IDENTIFY THE COMPONENTS OF BHC'S COMPENSATION**
16 **PROGRAM.**

17 A. The primary components of the overall BHC compensation program are:

- 18 • Base Pay: Base pay (hourly wage or annual salary) represents the fixed portion
19 of an employee's total cash compensation opportunity; and
- 20 • Variable Compensation: Variable compensation is pay that is not fixed or
21 guaranteed but awarded based on achievement against company-wide specific
22 performance-based goals. Variable compensation programs include Annual
23 Incentive Plan ("AIP"), Short-Term Incentive Plan ("STIP"), and Long-Term
24 Incentive Plan ("LTIP").

2. Total Compensation Including Base Pay and Merit Increases

Q. PLEASE EXPLAIN BHC'S PHILOSOPHY ON BASE COMPENSATION.

A. BHC's philosophy regarding base pay is for a position's pay grade midpoint to align with the market median for similar positions. There are three types of pay structures: non-exempt positions (eligible for overtime), exempt positions (not eligible for overtime), and executive level (Vice Presidents and above).

All (non-union) positions are assigned to a pay grade using benchmark information from reputable and relevant external surveys that reflect the average (midpoint) of the market for similar jobs. Each pay grade has a minimum, midpoint, and maximum amount and includes an incentive target percentage.

a. Market Competitive Compensation

Q. WHAT STEPS DOES BHC TAKE TO ENSURE THAT COMPENSATION IS REASONABLE AND MARKET COMPETITIVE?

A. The BHC Human Resources Compensation team engages in a periodic review process to compare (non-union) positions to market data obtained by reputable third-party surveys (utilizing actual compensation data by position as reported by participating companies) to ensure that position pay ranges remain competitive with the market.

Surveys provide base salary and incentive pay data. BHC matches (non-union) positions to those in the surveys that are like BHC in terms of job responsibilities, company revenue size and number of employees. Positions are placed with a salary grade where the midpoint of the range is aligned to the average (midpoint) market rate for the job. The same process is used when creating new positions.

1 **Q. IS THE COMPENSATION PROVIDED TO EXECUTIVES OF BHC**
2 **COMPETITIVE WITH THE MARKET?**

3 A. Yes. Executive compensation relies upon independent market surveys and are
4 recommended by the Chief Executive Officer and then approved by the Leadership
5 Development & Compensation Committee of the BHC Board of Directors. The BHC
6 Board of Directors approves the compensation of the Chief Executive Officer as
7 recommended by the Leadership Development & Compensation Committee. The
8 2024 Black Hills Corporation Proxy Statement that was issued with the 2024 Black
9 Hills Corporation Annual Report can be found in Application Exhibit 1, Section 1
10 Rule 004.02F starting on page 24 of the Annual Report. The Proxy Statement sets
11 forth the compensation philosophy and independent compensation analysis that the
12 Board of Directors completed to establish fair compensation for BHC's Executives.
13 This information is provided pursuant to the Nebraska Public Service Commission's
14 ("Commission") Order in Application No. NG-0060.

15 b. Merit Increases and Wage Adjustments

16 **Q. WAS THERE A MERIT INCREASE TO EMPLOYEES' BASE PAY IN 2025?**

17 A. Yes. The average 2025 merit increase, effective February 3, 2025, and included in the
18 payroll annualizations, provided to eligible (non-union) employees based on 2024
19 individual performance, was 4.00% for employees of BH Nebraska Gas. The average
20 2025 merit increase was 4.01% for all BHC eligible employees.

21 **Q. HOW OFTEN DOES BHC PROVIDE WAGE INCREASES OUTSIDE OF THE**
22 **MERIT INCREASES?**

23 A. Non-merit "wage adjustments" may include any (or a combination) of the following
24 reasons above/beyond annual merit increase opportunity:

- Employee acceptance of a posted position (new position/new pay);
- Periodic adjustment (reasons may include an in-grade adjustment or reorganization);
- Change in salary grade (position changed grade due to a market review);
- Field Career Path Program Adjustment (promotion to next highest skill-based level); or
- Promotion.

3. Nebraska Workforce

Q. PLEASE DESCRIBE THE COMPANY'S CURRENT WORKFORCE.

A. BH Nebraska Gas employed 329 people in Nebraska as of April 10, 2025. In addition, there are 12 budgeted, open positions which results in 341.50 positions within BH Nebraska Gas, with additional positions being approved based on business need. There are also employees of BHSC who perform key functions for the Nebraska gas operations, such as engineering, gas supply and transportation services, regulatory and financial management, accounting, customer service, etc.

4. Variable Compensation

Q. PLEASE LIST THE VARIABLE COMPENSATION PROGRAMS BHC OFFERS.

A. As mentioned above and described in more detail below, BHC variable compensation programs include the AIP, STIP, and LTIP.

Q. HOW DO VARIABLE COMPENSATION PROGRAMS BENEFIT CUSTOMERS?

A. Variable compensation programs benefit customers because they allow BHC to hire, recognize and retain skilled employees, directly affecting its ability to provide safe,

1 reliable service to customers. Not offering a competitive compensation package
2 (including incentive) would severely limit BHC's ability to hire and retain skilled
3 workers and could increase the risk of losing employees to other companies that
4 provide incentive pay. Having a less-skilled workforce would make BHC vulnerable
5 to operational safety risks, customer service complaints and higher costs due to
6 turnover. Total compensation (base pay and incentive) would be significantly less
7 competitive without the incentive plan component. In addition, since variable pay is
8 based on company performance in a number of areas, there is incentive to operate the
9 company with a high level of safety, reliability, and financial responsibility which also
10 provides benefits to customers. Those benefits include improvements in customer
11 experience, reduced line hits which reduces outages, and reduced days away from
12 work, all leading to reductions or avoidance of operating costs.

13 a. AIP

14 **Q. PLEASE DESCRIBE THE AIP.**

15 A. AIP provides eligible employees the opportunity to earn an annual incentive award
16 based upon the company's performance goals. The intent of the AIP is to create a
17 strong link between an employee's efforts and accomplishments and BHC's
18 performance goals. All employees, with the exception of interns and temporary
19 employees, are eligible for AIP.

20 The AIP: (1) rewards eligible employees who contribute to the success of
21 BHC and its subsidiary business units; (2) rewards eligible employees who contribute
22 to safe and reliable service to customers; (3) motivates efficient and effective
23 performance and behavior that supports the financial and non-financial goals; and (4)
24 increases employees' understanding of business goals and performance metrics.

1 The AIP is a critical component of the total compensation package, ensuring
2 that BHC and BH Nebraska Gas are competitive. The AIP target percentage is based
3 on the employee's pay grade for non-union employees. Union employees receive a
4 negotiated AIP target percentage.

5 **Q. HOW IS THE AIP STRUCTURED?**

6 A. Employees in positions below a director's level participate in the AIP. Through the
7 goals and performance metrics of the AIP, employees are rewarded for providing safe,
8 reliable, and affordable customer service if the goals are met.

9 **Q. WHAT ARE THE SPECIFIC GOALS AND METRICS IN THE AIP?**

10 A. The performance metrics and goals are reviewed and updated annually to align with
11 BHC's overall strategy. Performance goals for 2025 have specific metrics that include
12 financial, customer experience, reliability, safety, and people and culture. Each
13 performance goal is weighted and has a threshold, target, and maximum level.
14 Customer focused measurements include cost per customer, customer satisfaction and
15 effort, reducing line hits by tracking hits per thousand ("HPT") and the reduction of
16 system interruptions (System Average Interruption Duration Index or "SAIDI").
17 Operational excellence measurements reflect aggregate safety goals for the
18 organization for Days Away, Restricted, or Transferred ("DART"), Timeliness of
19 Reporting incidents, and Proactive Safety Activities. People and Culture metrics
20 support the promotion of diversity and employee engagement survey participation in
21 the workplace. These annual goals and metrics are designed to maximize customer
22 satisfaction, minimize safety risks, and focus on financial viability. Each performance
23 measure is scored individually and weighted depending on achievement level. The

1 Company's 2025 AIP Scorecard is provided in Confidential Exhibit KJP-2 – 2025
2 AIP Scorecard.

3 **Q. PLEASE EXPLAIN HOW THE “COST PER CUSTOMER” METRIC**
4 **BENEFITS CUSTOMERS.**

5 A. The Cost per Customer metric used in both the AIP and STIP incentivizes
6 containment of non-fuel operating and maintenance expense (“O&M Expense”) and
7 thereby provides a direct benefit to the Company's customers. This metric also
8 provides an additional benefit by contributing to customer retention and growth, both
9 of which tend to put downward pressure on rates over time by spreading fixed costs
10 over greater volumes. As a gas utility, BH Nebraska Gas competes head-to-head with
11 electricity and other alternative fuels for every customer. Containment of O&M
12 Expense is critical to BH Nebraska Gas' ability to compete.

13 **Q. WHY IS THE AIP AN IMPORTANT PART OF BHC EMPLOYEE**
14 **COMPENSATION?**

15 A. As discussed above, an incentive program provides competitive total compensation
16 for employees. An employee's total cash compensation (base salary plus incentive)
17 requires not only competitive base pay, but also competitive variable pay which is
18 only awarded if performance goals are achieved.

19 **Q. WHAT WAS THE PAYOUT FOR THE AIP RELATED TO 2024**
20 **PERFORMANCE?**

21 A. The actual 2024 AIP achievement, paid in 2025, was 103.56% for all BHC non-union
22 employees. Union employee's payout was 100%. For example, if a non-union
23 employee's annual AIP for their respective position was 6%, their payout was
24 103.56% of the 6% (or 6.21%).

b. STIP

Q. PLEASE DESCRIBE BHC'S STIP.

A. The STIP is the incentive plan applicable to employees in positions of Director and above and is a percentage of eligible earnings determined by salary grade. Directors share the same performance metrics and goals of the AIP.

Q. WHAT ARE THE SPECIFIC PERFORMANCE OBJECTIVES IN THE STIP?

A. STIP participants' performance goals are the same as the AIP. Specific measurements include financial; customer experience; reliability; safety related; and people and culture metrics. Each performance goal is weighted and has a threshold, target, and maximum level.

Q. HOW DOES THE ACHIEVEMENT OF THE STIP GOALS BENEFIT CUSTOMERS?

A. The performance goals and metrics of STIP are the same as AIP and benefit customers because they allow BHC to hire, recognize and retain skilled employees, directly affecting its ability to provide safe, reliable service to customers.

Q. WHAT IS THE PURPOSE OF BHC'S STIP?

A. Like the AIP, the STIP is a key component of the total compensation package that ensures BHC is competitive with market practices. STIP is designed to: (1) reward eligible employees who contribute to the success of BHC and their assigned business units; (2) reward eligible employees who contribute to the leadership and execution of BHC's strategy and strategic initiatives; (3) motivate work performance and behavior that supports the financial and non-financial goals of BHC; and (4) promote the successful execution of the overall annual objectives of BH Nebraska Gas.

c. STIP Payout Data

Q. WHAT WAS THE PAYOUT FOR THE STIP RELATED TO 2024 PERFORMANCE?

A. The actual 2024 AIP and STIP achievement, paid in 2025, was 103.56% for all non-executive BHC employees eligible for STIP. For example, if an employee's annual STIP for their respective position was 20%, their payout was 103.56% of the 20% (or 20.71%).

Q. HOW IS THE STIP TARGET PERCENTAGE DEVELOPED?

A. The STIP incentives are a percentage of eligible earnings and established based on market data. All positions are assigned to a pay grade using benchmark information from reputable and relevant external surveys that reflect the average (midpoint) of the market for similar jobs. Each pay grade has a minimum, midpoint, and maximum amount and includes an incentive target percentage.

Q. HOW IS INCENTIVE COMPENSATION CALCULATED FOR EMPLOYEES?

A. The formula for calculating incentive payouts (AIP or STIP) is as follows:

Employee's Eligible Earnings for the respective year x Target Bonus Percentage (based on grade of position) x Scorecard Result = Incentive Amount.

Prorated payments may be paid to employees for reasons such as:

- Employees who are newly hired on or before September 30 of the Plan Year;
- Employees who are promoted, transferred, or demoted during the Plan Year;

- Employees who are on an approved leave of absence during the Plan Year;
- Employees who are on military leave during the Plan Year;
- Employees who leave due to disability during the Plan Year;
- Employees who retire during the Plan Year; or
- Employee death during the Plan Year.

5. LTIP

Q. PLEASE DESCRIBE THE LTIP.

A. BHC's LTIP purpose is that of rewarding, recognizing, and providing competitive pay to Executive level employees. Equity-based pay is a common and necessary component of an Executive's total compensation package. LTIP includes two forms of equity grants: (1) restricted stock; and (2) performance share awards.

Q. WHAT IS THE PURPOSE OF OFFERING EQUITY COMPENSATION?

A. Equity grants under the LTIP are intended to ensure market-competitive pay and to attract and retain Executive level employees. Performance share equity awards provided through the LTIP recognize the performance over a three-year period. Those receiving restricted stock awards do not have immediate rights to that stock; it typically vests over a three-year period. Therefore, employees who receive equity are provided an incentive to stay with BHC during the vesting period.

Q. HOW DOES THE LTIP BENEFIT CUSTOMERS?

A. LTIP gives BHC tools to attract and retain quality leadership that impacts customers positively. Beyond giving BHC the ability to attract and retain key employees who help shape the business strategy (focusing on customer service, safe and efficient operations, high quality, and a financially sound organization), LTIP provides an

1 opportunity for leaders to also be owners invested in the company. When the financial
2 interests of individual employees are aligned with those of the organization,
3 employees are more invested in the operational objectives and reputation of the
4 organization, including the provision of safe and reliable service, operational
5 efficiency, and customer service. Retaining leadership also saves costs of hiring and
6 training new employees.

7 **Q. IS IT REASONABLE FOR BH NEBRASKA GAS TO RECOVER THE COSTS**
8 **OF EQUITY COMPENSATION PAID TO EMPLOYEES?**

9 A. Yes, it is a prudently incurred and necessary employee expense. Equity awards to
10 employees are consistent with market practices for similar positions in terms of scope
11 of responsibilities and skills. Equity compensation is a common form of
12 compensation for executive positions in the industry and is necessary to attract,
13 compete for and retain talent.

14 **6. Employee Recognition Programs**

15 **Q. WHAT RECOGNITION PROGRAMS ARE OFFERED TO EMPLOYEES?**

16 A. BHC recognition programs are designed to reward employees and recognize
17 teamwork, years of service, and exemplary performance. These programs promote
18 teamwork and enhance employee morale while creating focus on customer service,
19 teamwork, and employment longevity.

20 a. Energize!

21 Energize! is a peer-to-peer recognition program in which employees can award points
22 to other employees that can be redeemed for assorted merchandise. Non-points-based

1 recognition is also awarded in the form of certificates of appreciation and thank you
2 notes.

3 b. Service Awards

4 Service awards for reaching certain length-of-service milestones are provided to
5 employees. Awards include plaques and gifts of varying monetary value.

6 c. Project Equity

7 Restricted stock awards may be provided to employees who work on projects (above
8 and beyond their normal scope of responsibilities) that have a substantial impact on
9 the enterprise.

10 d. Non-Executive Equity Program

11 The Non-Executive Equity Program ("NEEP") is an annual discretionary equity
12 program that provides senior management an opportunity to retain and recognize
13 employees critical to the current and future performance of the company. Employees
14 can be awarded restricted stock that vests ratably over a three-year period.

15 7. **Commission Approval of Incentive Compensation**

16 **Q. IS IT APPROPRIATE FOR THE COMMISSION TO APPROVE FULL**
17 **RECOVERY OF VARIABLE COMPENSATION EXPENSES?**

18 A. Yes. Annual incentive plans like BH Nebraska Gas's AIP and STIP are prevalent
19 throughout the industry. BH Nebraska Gas is one of eleven different regulated
20 subsidiaries of BHC that provide natural gas or electric services. BHC regulated
21 utility subsidiaries are in Arkansas, Colorado, Iowa, Kansas, Nebraska, South
22 Dakota, Montana, and Wyoming. In addition, BHC and its subsidiaries have
23 approximately 3,000 employees. My testimony affirms that the costs included in the
24 BH Nebraska Gas' rate application are representative of the actual costs to provide

1 market-competitive total compensation programs to BH Nebraska Gas and BHSC
2 employees. The structure and philosophy for compensation applied by BHC for
3 employees of BH Nebraska Gas and BHSC are consistent between each of its
4 jurisdictions.

5 Like other utilities confronting this issue of balancing competitive
6 compensation packages to attract and retain skilled employees, BH Nebraska Gas
7 believes that the Commission should recognize all incentive compensation as a
8 prudent and necessary utility expense. Compensation costs paid through these
9 components are an important part of the overall compensation for BHC's
10 employees.

11 The incentive compensation program costs of BH Nebraska Gas are structured
12 to benefit customers directly and indirectly. Customer service is particularly
13 important for a gas utility because it must compete against electricity and other
14 alternative fuels for every customer.

15 If BHC does not offer a competitive compensation package that includes
16 variable pay, BHC may not only be limited in its ability to hire skilled workers, but it
17 could also risk losing employees or creating perpetual turnover, to other companies
18 that do provide incentive pay as part of a total compensation package. Having an
19 unskilled or less-skilled workforce could leave BH Nebraska Gas and BHSC more
20 vulnerable to operational safety and reliability risks, customer service issues/decline
21 in quality customer service, higher costs due to turnover and the need to constantly
22 recruit and train new employees.

23 The compensation surveys relied upon by BHC demonstrate that total
24 employee compensation, which includes base pay and incentives, would be

1 significantly less competitive without the incentive plan component. Competitive
2 total compensation is equally important across all employee levels, including
3 executives, where variable and equity awards are a larger percentage of overall pay.

4 Accordingly, BH Nebraska Gas respectfully requests that the Commission
5 allow full recovery of its incentive compensation given the following:

6 Strong financial performance is a direct benefit to customers and requires
7 achievement of rate-based revenues while controlling expenses. Variable incentives
8 motivate, recognize and reward employees and are based on clearly defined
9 performance metrics and goals. BHC's compensation package is well-crafted and
10 drives employee focus and performance, enhancing both the organization's financial
11 strength and operations. BHC constantly evaluates compensation for market
12 competitiveness. If incentive compensation is removed from the compensation
13 packages, employee total compensation would fall far below the market median. By
14 permitting recovery of this necessary and prudent employee expense, the overall cost
15 to customers is fair, and the resulting rates are just and reasonable.

16 **III. CONCLUSION**

17 **Q. DOES THAT CONCLUDE YOUR PREPARED TESTIMONY?**

18 **A. Yes.**


STATE OF SOUTH DAKOTA)
) SS
COUNTY OF PENNINGTON)

I, Kris Pontious, being first duly sworn on oath, depose and state that I am the witness identified in the foregoing prepared testimony and I am familiar with its contents, and that the facts set forth are true to the best of my knowledge, information and belief.


Kris Pontious

Subscribed and sworn to before me this 24th day of April, 2025.




Notary Public

My Commission Expires:

My commission expires June 22, 2029