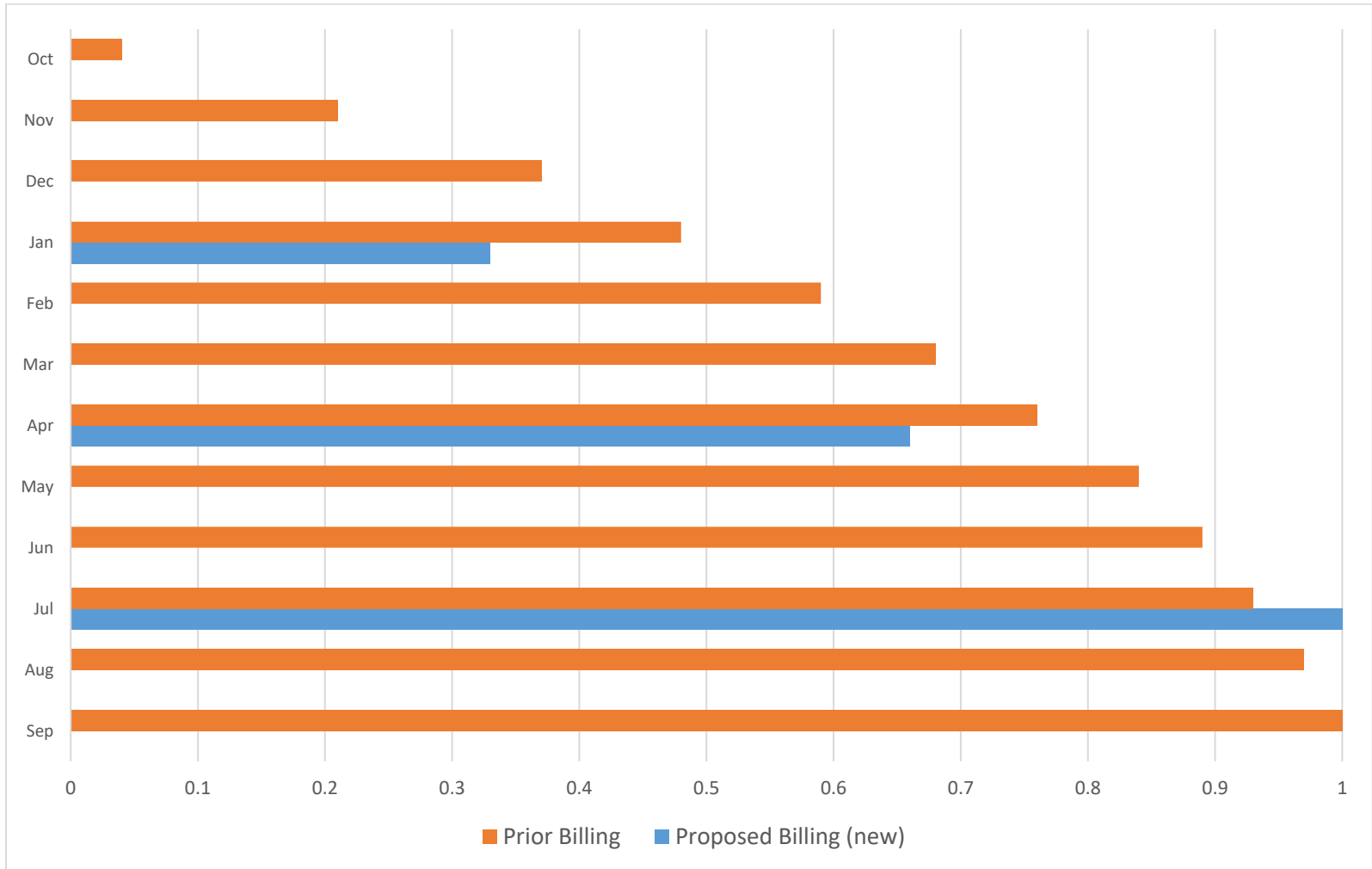


**EXHIBIT 1 – Heather Donoho**  
**Timeline of Cumulative Annual Assessment Invoicing**

## Assessment Invoicing Timeline Prior Vs Proposed Method



\* Percentages represent cumulative dollar amount billed against total billings for the year.  
Prior method percentages use a three year average (most recent completed three years)

**EXHIBIT 2 – Heather Donoho  
Sample Assessment Calculation**

## CROP ACQUISITION REPORT, BY COUNTY AND VARIETY, FOR CROP YEAR 2023

This report of crop acquisitions by county and variety is submitted in compliance with the requirements of the Federal Marketing Order No. 984, as amended. In executing this form, the handler respectively certifies to the California Walnut Board and to the U.S. Department of Agriculture as to the correctness and completeness of their statement.

- Instructions:**
1. Report ALL crop acquisitions, except Interhandler transfers, by county and variety including your own production as a grower.
  2. Report all quantities in inshell pounds. If you did not have any acquisitions, write "NONE" on the form.
  3. **Please complete BOTH Section 1 and Section 2. Your totals for county and variety must agree.**
  4. Mail, fax or email the completed form to the California Walnut Board (CWB) office on or before January 15, 2021.

SECTION 1: COUNTY				SECTION 2: VARIETY	
COUNTY	INSHELL POUNDS	COUNTY	INSHELL POUNDS	VARIETY	INSHELL POUNDS
Alameda		Santa Barbara		Ashley	
Amador		Santa Clara		Chandler	1,000,000
Butte	500,000	Santa Cruz		Chico	
Calaveras		Shasta		Eureka/Eureka types	
Colusa		Solano		Franquette	
Contra Costa		Sonoma		Hartley	
El Dorado		Stanislaus		Howard	
Fresno		Sutter		Ivanhoe	
Glenn	500,000	Tehama		Livermore	
Kern		Tulare		Payne	
Kings		Yolo		Serr	
Lake		Yuba		Solano	
Madera		Other (please list):		Sunland	
Merced				Tehama	
Monterey				Tulare	
Placer				Vina	
Riverside				Other (please list):	
Sacramento					
San Benito					
San Joaquin					
San Luis Obispo		<b>TOTAL (must = Section 2)</b>	1,000,000	<b>TOTAL (must = Section 1)</b>	1,000,000

Handler:           Handler A           By:           P. Smith          

Title:           Owner           Date:           1/10/24

**States Code, which provides for the penalty of a fine of \$250,000 for individuals and \$500,000 for organizations or imprisonment of not more than 5 years, or both.**

**OVER➔**

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0581-0178. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

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### SAMPLE CALCULATION FOR ASSESSMENTS

Handler A reported acquisitions for 2023 marketing year = 1,000,000 pounds

1,000,000 pounds multiplied by \$.0125 = \$12,500

Assessments to be invoiced as follows:

Invoice 1 – Jan - \$12,500 multiplied by 33.33% = \$4,166.66

Invoice 2 – Apr - \$12,500 multiplied by 33.33% = \$4,166.67

Invoice 3 – Jul - \$12,500 multiplied by 33.33% = \$4,166.67

Total invoiced: \$12,500.00

**EXHIBIT 3 – Heather Donoho  
Sample Assessment Exemption Calculation**

SAMPLE CALCULATION FOR EXEMPTION APPLICATION

On March 31, Handler A reported 10,000 pounds sold to USDA for a Section 32 purchase.

10,000 pounds multiplied by \$.0125 = \$125

Assessments to be invoiced as follows:

Invoice 1 – Jan - \$12,500 multiplied by 33.33% =	\$4,166.66 – was already invoiced
Invoice 2 – Apr - \$12,500 multiplied by 33.33% =	\$4,166.67
	- \$125.00 – less exemption amount
Invoice 2 adjusted amount =	<u>\$4,041.67</u> – new invoice amount
Invoice 3 – Jul - \$12,500 multiplied by 33.33% =	<u>\$4,166.67</u>
Total invoiced:	\$12,375.00