

**IN THE ENVIRONMENT COURT
WELLINGTON REGISTRY**

**I TE KŌTI TAIAO O AOTEAROA
TE WHANGANUI-A-TARA ROHE**

UNDER	the Resource Management Act 1991
IN THE MATTER	of appeals under sch 1, cl 14(1) against the decision of Manawatū-Whanganui Regional Council on Plan Change 2 to the One Plan
BETWEEN	TE RUNANGA O RAUKAWA ENV-2021-WLG-20 NGĀTI TURANGA ENV-2021-WLG-21 ANDREW DAY ENV-2021-WLG-22 WELLINGTON FISH AND GAME COUNCIL ENV-2021-WLG-23 Appellants
AND	MANAWATŪ-WHANGANUI REGIONAL COUNCIL Respondent

**SIXTH STATEMENT OF EVIDENCE OF DAVID HORNE ON BEHALF OF MANAWATŪ-
WHANGANUI REGIONAL COUNCIL**

FARM SYSTEMS

Dated: 17 May 2024


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SIXTH STATEMENT OF EVIDENCE OF DAVID HORNE**A. INTRODUCTION**

- [1] My full name is David John Horne.
- [2] My experience and qualifications are set out in my statement of evidence dated 6 October 2023.
- [3] I repeat the confirmation given in my Evidence that I have read and will comply with the Code of Conduct for Expert Witnesses in the Environment Court Practice Note 2023, and that my evidence has been prepared in compliance with that Code.

B. SCOPE

- [4] This statement of evidence replies to the evidence of Dr Dewes and Dr Parlato, as filed on 28 March 2024, and matters arising from the opinions they express. In doing so, I address the consenting pathways before the Court. I also provide some general updates for the Court including in relation to the reference file approach, as relevant to the Overseer Version issue.¹

C. REPLY TO DR PARLATO

- [5] I have considered Dr Parlato and Dr Dewes' evidence from March 2024. Dr Parlato summarises the proportion of IFLUs that can meet their Year 10 CNLMs while Dr Dewes highlights key evidence referred to in the Environment Court's 2012 Decision.²
- [6] Dr Parlato's evidence assesses the farm data that Dr Jolly and I have provided in evidence³ to determine how many existing intensive farming land use activities (**IFLUs**) would be able to meet their Year 10 cumulative nitrogen leaching maximums (**CNLMs**) under Table 14.2. This exercise was intended

¹ As discussed in my fifth Statement of Evidence, 18 March 2024.

² Second Supplementary Statement of Evidence, Alison Dewes, 28 March 2024 at para 2.5.

³ Dr Parlato also draws on the evidence of Dr Jolly in relation to commercial vegetable growing. See Supplementary Statement, Elizabeth Parlato, 28 March 2024 from 3.14

to assist in understanding whether the CNLMs in Table 14.2 are achievable on “most” farms using good management practices (GMPs).

- [7] Dr Parlato’s Table 1 sets out her conclusion that between 51–59% of IFLUs in the region could meet their Year 10 CNLMs, depending on the number of dairy IFLUs which can meet those CNLMs. Dr Parlato acknowledges this is subject to some uncertainty.⁴
- [8] Dr Parlato implies that Table 14.2 is satisfactory as the sole controlled consenting pathway for IFLU, as over 50% of IFLUs could meet its Year 10 CNLMs.
- [9] It is important to note that the scale of the challenge that the CVG IFLU and the Upper Manawatu pastoral IFLU face in matching their CNLM is even greater, and I discuss this below.

Table 14.2 pathway

- [10] Given that it is now 2024, we are essentially at Year 10 in the life of PC2. Therefore, most IFLUs seeking consent will need to demonstrate that they already comply with their Year 10 CNLM, or will do so immediately, and then list the GMPs that they will adopt to make the further reductions in N leaching required to meet their Year 20 CNLM. The exceptions are the Upper Manawatu and the Manawatu (above gorge).⁵ Year 10 for these catchments is 1 July 2026.
- [11] I conclude by reference to Table 1 below that more than half of existing IFLUs will not be able to meet their Year 20 CNLM. Indeed, as set out in my earlier statements, it is likely that many IFLUs will not meet their Year 10 CNLM.
- [12] Dr Parlato confirms my earlier analysis that it is possible that, after reducing leaching losses by a substantial 20%, approximately 49% of IFUs could not meet their Year 10 CNLM (which they are mostly required to do on the day that they apply for consent). In that case, the likelihood of those farms reaching their Year 20 requirement is very small.

⁴ At 3.8 and 3.18.

⁵ See Table 14.1 Targeted Water Management Sub-zones.

- [13] My concern is that many IFLUs will not be able to make the reductions required to achieve their Year 20 CNLM in a practicable manner. Therefore, I remain of the view that a very large number of IFLUs (i.e. likely more than 50%) will require a discretionary consent under a strict Table 14.2 regime.
- [14] In Table 1 (below), I have adapted Dr Parlato's Table 1 to demonstrate how less than half of the IFLUs are likely to meet their Year 20 CNLM.

IFLU	Estimated number of existing IFLU activities	Estimated number meeting Table 14.2 Year 20 CNLM	Estimated percentage meeting Table 14.2 Year 20 CNLM
CVG	49	2	4%
Cropping	16	13	81%
Intensive sheep & beef	7	7	100%
Dairy (a)	360 ²⁵	191	53%
Dairy (b)	360 ²⁵	155	43%
Total	432	(a) 213	49%
		(b) 177	41%

Table 1

- [15] Table 1 suggests that the proportion of IFLUs that can meet their Year 20 CNLMs might be as small as 41% and no larger than 49%. This is obviously not most. I consider the reference to 'most' being able to meet the nitrogen leaching limits does not just mean any proportion greater than 50%. In my view, it is much more than a simple majority.
- [16] I consider that an alternative pathway is required if PC2 is to be implemented in a practicable, workable and effective manner. After substantial reductions in N leaching rates across IFLUs, approximately half of the IFLUs may not have met their Year 10 CNLM and it is difficult to see how many of these IFLUs will be able to make the further reductions required to meet their Year

20 target. In my opinion, without the option of an alternative pathway, it will not be ‘most’ (by anyone’s definition) existing IFLU that will be qualifying as a controlled activity.

[17] I return to the alternative consenting pathways later in my evidence.

D. REPLY TO DR DEWES

[18] Dr Dewes discusses the number of farms from a sample size of 18 in the Mangatainoka catchment that were able to comply with their CNLMs in 2012. She says that;⁶

It was estimated that if high to medium cost effective N loss mitigation practices were applied 78% of the 18 farms could meet the Year 1 CNLMs and 61% could achieve the Year 20 CNLMs.

[19] In as much as it is possible to compare my analysis with the one that Dr Dewes cites, there is a high degree of agreement. The values in Table 6 of my January evidence for the proportion of dairy farms that can meet their Year 1 and Year 20 CNLM after a 20% reduction are 78% and 53%, respectively.⁷

[20] This is not surprising, as my view that reductions of 20% are a challenge on many farms is another way of saying that mitigations to achieve the reductions will have ‘high to medium costs’.

[21] I would note that this analysis relates to dairy farms only, and does not account for the full range of IFLU, as is described in Table 1 above.

[22] If Dr Dewes and I are correct, then IFLU’s that can meet their CNLMs at “high to medium” cost will be likely to apply for consent on that basis. This also aligns to a strength of the proposed alternative pathway (outlined below) i.e. it will encourage IFLUs to meet their Year 20 CNLM where they can be met. But importantly, the proposed alternative pathway also provides another pathway for a number of the 39% to 47% of farmers who cannot meet their Year 20 CNLM even after the adoption of high cost mitigations.

⁶ Second Supplementary Statement of Evidence, Alison Dewes , 28 March 2024,3.5.

⁷ Supplementary Statement of Evidence, David Horne, 19 January 2024, page 6.

E. ALTERNATIVE PATHWAYS

[23] There are two alternative controlled activity pathways currently before the Court: the specified reduction pathway (as described in PC2-DV) and the Nitrogen Risk Assessment Tool (**NRAT**). These pathways are exceptions to the requirement to meet the CNLM in Table 14.2. As highlighted by Commissioner Hodges during the hearings in Wellington and Levin, the Court has also indicated an interest in whether the tools used in the pathways (Overseer and the NRAT) could be combined.

[24] I have had to opportunity to reflect on these options further since the hearing and after considering the evidence of Dr Parlato, Dr Dewes and Mr Scott.

[25] Generally, an alternative consenting pathway has numerous benefits. I have stated previously⁸ in the context of the number of IFLUs that I have identified as failing to meet the Y10 and/or Y20 CNLM:

- (a) Without an alternative pathway, it is likely that more than 50% of IFLUs will need to seek a discretionary consent (Table 1).
- (b) It provides a means or framework to use Overseer in a more appropriate manner – noting the opinions of the Overseer and Farm System Experts within the JWS, dated 2 February 2024.⁹
- (c) An alternative pathway affords the opportunity to adopt a dual approach to the use of tools. This is the approach that is currently recommended by the Ministry for the Environment and by the farm system experts.

[26] I address these matters in greater detail below.

⁸ This list is not exhaustive. There will be other benefits recorded through the evidence of various experts for the Council, Federated Farmers and Horticulture NZ. This is a short form list only.

⁹ Joint Witness Statement, Overseer and Farm System Experts, 2 February 2023, pgs 4-6, 9-10.

An alternative pathway based on PC2-DV

- [27] In my opinion the alternative pathway outlined in PC2-DV (the specified reduction pathway) realises many advantages of an alternative pathway.
- [28] A 20% reduction in leaching rates (from the 2012-2013 baseline) will require the widespread adoption on GMP/BMPs across the dairy IFLUs. As a consequence of rainfall and soil type, a reduction of 20% in leaching rates will be a major challenge on many pastoral IFLUs.
- [29] As noted above, without an alternative to meeting the CNLM, it is likely that more than 50% of IFLUs will need to seek a discretionary consent. As I discussed in my January evidence, I do not know how many dairy IFLUs will fail to achieve a 20% reduction in N leaching rate and therefore apply for a discretionary consent. In my evidence of January 2024, I suggested that this might be somewhere (approximately) between 7 and 20%.¹⁰
- [30] The specified reduction pathway also provides a way to use Overseer in a more appropriate manner. I understand the reluctance to use Overseer in a strict pass/fail mode. The farm system and Overseer experts (apart from Dr Parlato) accepted that Overseer should not be used as an absolute value (myself included).¹¹ All experts agreed there were limitations on the ability to assess an error rate at a farm scale level.¹² These features were drivers for Horizons and other parties to investigate a risk assessment tool. As identified through the recent conferencing process, using Overseer to identify the GMPs/BMPs required for a percentage reduction does negate some of these concerns. Dr Tavernet described how the reliability of Overseer increases substantially when used to investigate percentage changes in leaching rates. This is a very common feature of models (i.e. they may not get the exact value right but they have a good deal of internal consistency and soundness that allow them to reliably predict the magnitude of change). Dr Tavernet

¹⁰ Supplementary Statement of Evidence, David Horne, 17 January 2024, paras [30]-[32].

¹¹ Joint Witness Statement, Overseer and Farm Systems Experts, 2 February 2024 at pg 9.

¹² At pg 5.

has also provided examples of how Overseer can be used in assessing relative change.¹³

- [31] When considering the extent of change required, I again highlight that the value of 20% was selected by investigating the relationship between reductions in leaching rates and improvements in water quality. In my view it will be difficult for many of the pastoral IFLUs to achieve the specified reduction of 20%, but this is a challenge that they will have to meet to improve water quality.
- [32] Changes in water quality in receiving rivers were modelled by Dr Snelder and Dr Cox. This modelling suggested that DV-PC2 would result in a modest improvement in water quality (which was also their conclusion for strict enforcement of Table 14.2).¹⁴ The modelling revealed that there would be no further significant improvement in water quality if IFLUs reduced leaching losses beyond a 20% decrease. In other words, you could demand that IFLUs reduce leaching losses by more than 20% or, that they meet their year 20 CNLMs, but this would not result in any significant further benefits to the receiving rivers.
- [33] It is worth reiterating that specifying a reduction of 20% was intended to assist dairy IFLUs to move towards their CNLMs. This is the basis on which I assessed the specified reduction options to begin with – the distance travelled towards the CNLM before no further water quality benefit was appreciably achieved (see above).
- [34] Furthermore, as I have highlighted in my earlier statements of evidence, some pastoral IFLUs will match their CNLM with reductions in N leaching of less than 20%. Where they are close to the CNLM after reducing by 20%, I remain of the view that these farmers may take further steps to reduce to the Year 20 CNLM given the longer consent duration (not being limited by 10 years) and the longer timeframe to achieve reductions.

¹³ Will-Say Statement, Dr Jean Paul Tavernet, 22 December 2023.

¹⁴ Statement of Evidence, Dr Antonius Snelder, 6 October 2023, paras 22(d), para [52]-[55], and [71].

- [35] In my opinion, the PC2-DV alternative pathway is sound as it uses Overseer in a more appropriate manner (as a % reduction), will manage 'most' farms as controlled activities where GMP is adopted, and the reduction in leaching across the IFLU (20% and 35% for pastoral and CVG, respectively) will achieve water quality outcomes not dissimilar to strict enforcement of Table 14.2.
- [36] The weakness of PC2-DV is that it relies on Overseer as the sole tool rather than employ a dual approach.

The NRAT as an Alternative Pathway

- [37] For the Court's convenience I reiterate some of the key features of the NRAT that are relevant to its use as an alternative pathway.
- [38] Much has been made of the fact that the NRAT approach is untested, particularly in terms of field measurements. There is an obvious sense in which this is true i.e. its effectiveness has not been quantified through field research. However, the central part of the pastoral NRAT is Fonterra's Nitrogen Risk Scorecard (NRS) which does have a much longer history, has undergone evaluation and is very widely used on many dairy farms. As a risk assessment tool, the only consistent criticism of the NRS which I am aware of is that it does not account for biophysical factors. Therefore, the effect of soil type and climate, as found in the targeted water management zones (and tested through a range of data), have been built into the NRAT to make it an improved tool.¹⁵ I discussed the development of the NRAT in my November 2023 evidence. I have noted the similarity in general architecture between the NRAT and Overseer.
- [39] For these reasons, I continue to have confidence in the NRAT's outputs and in the evaluation and testing I have undertaken. In particular, I remain confident from the independent analysis conducted by Dr Le Miere and my own work that the two tools drive the same good management practices on farm.

¹⁵ See my Statement of Reply Evidence, 13 November 2024, from para 32.

[40] I note that Dr Jolly and the other CVG specialists have developed a version of the NRAT which will be very helpful in identifying 'low' risk CVG IFLUs. The problems associated with Overseer estimate of N leaching from complex CVG systems are well known, to say nothing of the appropriateness of Table 14.2 to complex CVG IFLUs. In contrast, the CVG NRAT is based on the expert knowledge of CVG IFLUs in the Horowhenua region.

[41] I am of the view that an alternative pathway based on the NRAT will provide a very similar outcome to the PC2-DV alternative pathway which is to say it will likely have the same impact on water quality in receiving rivers as strict enforcement of Table 14.2.

An alternative pathway based on a dual tool approach.

[42] Statements of the importance of dual approaches in management and regulation of N leaching, and movement away from approaches that rely on a single tool are numerous.

[43] I, along with other Horizons experts, have therefore considered further the dual approach proposed by the Court, whereby the NRAT and Overseer are utilised together, as a multi evidence pathway.

[44] This approach is described by Mrs Foster in evidence. It involves both the NRAT and the specified reduction pathways.

[45] In this approach both the NRAT and Overseer have a role in PC2. As proposed, the NRAT can be used to demonstrate that an IFLU is 'low risk' on the day that an existing IFLU applies for a consent. An IFLU that is 'low' risk will be eligible for a controlled activity (shorter term) consent. If the IFLU is not 'low' risk then it will have to reduce its leaching rate as estimated by Overseer. Pastoral IFLUs will be required to lower their leaching rate by 20% and CVG IFLUs by 35%. IFLUs that reduce their leaching rates in this manner will be eligible for a controlled activity (shorter term) consent.

[46] As I understand it, the ability to seek consent under Table 14.2 remains, with the benefit of the reference file approach described by Mrs Foster in evidence (and which I discuss below). I note my view, that the longer term

consent associated with compliance with the Year 20 CNLM will continue to remain attractive to many IFLUs. I return to this point below.

- [47] It is important to understand how the NRAT is being used in this pathway. The NRAT will be used to identify those farms that are already considered 'low' risk, before any additional GMPs or additional measures are adopted on farm. Where farms are not already considered 'low' risk, the specified reduction of 20% or 35% would need to be achieved for pastoral or CVG, in order for the activity to be considered a controlled activity. In all other cases (where a farm is not already 'low' under the NRAT or cannot meet the specified reductions) the discretionary pathway would need to be utilised.
- [48] I am of the view that dairy IFLUs that are 'low' risk under the NRAT will have adopted a range of GMPs to reduce N leaching to a low level. This is essentially a matter of definition, which is to say across the range of management factors considered in the NRS (the same factors that inform Overseer) the 'low' risk practice must be in place.
- [49] In the proposed alternative pathway, the NRAT role is relatively straightforward: it is used to identify 'low' risk IFLUs. It is no longer used to drive the adoption of GMPs but rather this role is undertaken by Overseer. I am confident of the NRAT's ability to identify 'low risk' IFLUs. As I noted above it is almost a matter of definition.
- [50] I consider it likely that IFLUs who are eligible for 'low risk' status under the NRAT will seriously weigh the advantage of the longer duration (of both the consent and implementation of practice change to reduce nitrogen leaching) against the practicality of meeting their Year 20 CNLM. In relative terms, this should be achievable for the great majority of these pastoral IFLUs (those that are already considered 'low' risk under the NRAT). Indeed, in working with Mrs Foster on the proposed alternative pathway, I reviewed the number of farms that would be 'low' risk under the NRAT and the number of farms that meet their Year 10 and Year 20 CNLMs. This confirmed to me (not surprisingly given analysis I undertook for the NRAT) that the percentage values for meeting the NRAT and Table 14.2 thresholds were largely the same. I discuss this further in paragraph [54] below.

- [51] In addition, I note those pastoral IFLUs that reach their CNLM at reductions less than 20% will likely use the Table 14.2 pathway. Again, the benefits of a longer term (not being restricted to a maximum of ten years) and the longer period to reduce to the year 20 CNLM makes this an attractive option.
- [52] The other cohort of IFLUs who may find the Table 14.2 pathway appealing are the IFLUs who after a 20% or 35% reduction have not quite reached their Year 20 CNLM. These IFLUs may find that they can make an additional 'stretch' to meet their CNLM. I acknowledge both Dr Jolly and myself have argued that a 20% and 35% reduction in N leaching rates is a challenge, and so the number of IFLUs who can make further reductions in order to meet their CNLM may not be large but nevertheless, it is likely that there will be IFLUs who will try to reduce further to meet their Year 20 CNLM. Whether this is feasible for any particular farm will be the driving factor.
- [53] The points in paragraphs [50] to [52] do not apply to the same extent to CVG. I note that the CVG experts agreed that Overseer does not reliably predict leaching losses from complex CVG systems. This is widely acknowledged. Furthermore, there are questions about the appropriateness of the values of Table 14.2, which were developed on the basis of typical dairy farms, to CVG. This means that it is very difficult for CVG IFLUs to meet their CNLM. Given this, I consider that the NRAT as developed by Dr Jolly and her colleagues will be an important and effective pathway to consenting CVG.
- [54] I have considered whether the NRAT is too permissive in the proposed alternative pathway i.e. will it allow too many pastoral IFLUs to secure a consent. There is no straightforward way to answer this question but as I noted earlier, it is very instructive to compare the number of 'low' risk IFLUs with the number of IFLUs who after (up to) a 20% reduction in their leaching rate would meet their Year 10 CNLM. Across the priority catchments, the number of 'low' risk pastoral IFLUs is approximately 55 - 60%. This compares very favourably with the percentage of IFLUs who meet their Year 10 and Year 20 CNLMs or who would do so after a 20% reduction in leaching rate.
- [55] If, as I claim, the majority of pastoral 'low' risk IFLUs will apply for consent on the basis that they can meet their Year 20 CNLM, then an obvious

question is - what useful purpose does the pastoral NRAT serve in the proposed alternative pathway? (I have stressed the importance of the NRAT to CVG). To this I would offer the following:

- (a) Risk based tools are likely to be more common and play a more important role in farm and resource management and regulation in the future.
- (b) It is Ministry for the Environment advice to Councils to use multiple tools.
- (c) The farm systems experts agreed that it would be helpful to use more than one tool.
- (d) There is widespread agreement that Overseer should not be used by itself and in a manner that is based on meeting a sole, definite number.
- (e) The structure of the proposed consenting pathways, with exceptions to meeting the CNLM, including the NRAT, will encourage more enthusiastic engagement with Overseer and CNLMs.

[56] As to its suitability for the plan framework, I have addressed that from paragraph [25] above. I wish to stress that I have reflected carefully on the role of the NRAT.

[57] While I acknowledge concerns that reliance on the NRAT in an alternative pathway is 'risky' because it is new and has not been subject to field testing, I consider that the NRAT's new role in the alternative pathway should allay most of the concerns about its use. The NRAT provides a structure to the alternative pathway that is more in keeping with the times (e.g. Ministry for the Environment advice), helps meet the concerns expressed by multiple stakeholders in the PC2 process and provides IFLUs with an option outside the absolute nature of Table 14.2 (noting the larger number of exceedances of CNLM that originally understood or anticipated). It is also likely that the number of pastoral IFUs who will rely on the pastoral NRAT to secure consent as a 'low' risk will be relatively few. This is because, as I discuss above, they

will either meet or be very close to meeting their Year 20 CNLM and will be incentivised to obtain consent under the Table 14.2 pathway, in order to secure a longer consent, and a longer period of time to implement the necessary changes to meet the CNLM.

Summary – alternative pathways

- [58] I remain of the opinion that an alternative pathway is needed to complement Table 14.2. Without an alternative pathway, it will not be possible for most IFLUs to access a controlled activity pathway through the adoption of GMPs.
- [59] Without an alternative pathway, many IFLUs will need to apply for discretionary consents. This will create uncertainty for farmers and Horizons, as to the extent of reductions able to be obtained, and by when.
- [60] In my opinion either of the two alternative pathways currently before the Court i.e. the PC2-DV alternative or a pathway based on the NRAT will require farmers to adopt GMP and where they do, it will see a larger number of farms have the ability to seek consent as controlled activities. Notably, both of these pathways are likely to result in the same modest water quality improvements as strict enforcement of Table 14.2 I remain of the view that the 20% reduction proposed as part of the specified reduction pathway is achievable, although still challenging, with investment by farmers. Any further reduction does not bring about any greater demonstrable water quality benefits. In my view, the benefit of getting farmers engaged in a regulatory framework, and making reductions, as quickly as possible, should not be underestimated.
- [61] However, despite the advantages of each of the above alternative pathways, they rely on a single approach and tool. A dual approach affords PC2 the opportunity to bring all tools, with their relative strengths, together.
- [62] I consider that the alternative, dual approach, pathway described by Mrs Foster is a win-win. It provides another consenting pathway for existing IFLU where appropriate GMPs are adopted on farm, and will also encourage IFLUs to meet their Year 20 CNLM where this is achievable in a practicable, if stretched, manner.

[63] I accept that there will remain a body of farmers that will need to seek a discretionary pathway.

[64] Finally, the proposed pathway meets many of the criteria and advice set by the Ministry for the Environment, the farm systems experts at conferencing and those that have been suggested by the Court during the hearing.

F. OTHER MATTERS

Further Overseer versions and guidance

[65] To the best of my knowledge, at the time of writing this evidence, there has been no further Overseer version change.

[66] However, as Overseer versions are continuing to be released on a regular basis, Court should ensure the most recent version at the time of its decision is the version used to calculate the values in the final version of Table 14.2. This is the intention of the Council as explained in Mrs Foster's evidence.

Reference files

[67] I understand that following the exchange of evidence on the Overseer Version Issue, Mrs Foster has proposed a method to use the reference file system that was originally part of DV-PC2 to ensure that applicants for consent using the Table 14.2 pathway are not unduly advantaged or disadvantaged by changes in Overseer version.

[68] I discuss how the reference file system works in my March 18 evidence, and I remain of the view that use of the reference file approach will allow to the Table 14.2 CNLMs to remain 'in-step' with the version of Overseer that farmers are using to calculate their nitrogen leaching loss rates.

[69] This constant 'updating' mechanism means that the Table 14.2 CNLMs fixed in the plan will only be relevant to applicants for consents up until the next Overseer update is made live, at which point the CNLMs recalculated using the reference files will apply. As such, I have worked with Dr Hanly to prepare text outlining all the inputs required for a plan user to recreate the reference files in Overseer. I understand that Mrs Foster proposes for these to be

inserted into the One Plan, alongside the relevant percentage step-downs from the Year 1 CNLMs necessary to calculate the Year 5, 10, and 20 CNLMs for each LUC.

[70] I have provided the text of the reference files to Mrs Foster, as set out in Schedule [ZA] to the Council Reply Provisions.

17 May 2024

David John Horne