



**Verification Report
For
Northeast Mississippi Regional Landfill**

**As prepared for:
Element Markets, LLC**

September 24, 2009



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1. Introduction

1.1 Objective

SGS North America Inc. was commissioned by Element Markets LLC to undertake the project verification of the Northeast Mississippi Regional Landfill Project. The project consists of the collection of landfill gas (LFG) from the Northeast Mississippi Regional Landfill, located in Tippah County, Mississippi, and the subsequent destruction through combustion in a permanent open flare. This report covers the verification period of November 5, 2008 to April 30, 2009 as a project deliverable into the Climate Action Reserve.

1.2 Scope and Criteria

The scope of the verification is defined as an independent and objective review of the project description document, the project's baseline study, monitoring plan and emissions reductions calculations. The information in these documents is reviewed against the requirements of the Climate Action Reserve Landfill Reporting Protocol V.2., the Landfill Verification Protocol V.2 and CCAR General Reporting and Verification Protocols V. 3.1 respectively.

The verification is not meant to provide any consulting towards the Client. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the project design.

1.3 Materiality:

The data reviewed meets the principles of accuracy, completeness, transparency and is free of material error or omission. For this assessment, a materiality threshold of plus or minus 5% has been defined. Misstatements greater than 5 percent are considered material.

1.4 Level of Assurance:

The level of assurance provided for this verification is Reasonable Assurance.

2. Verification Process

2.1 Summary

The verification process consisted of the following:

- The Northeast Mississippi Regional Landfill Project was listed on the California Climate Action Reserve (CAR) website. Element Markets LLC selected SGS North America Inc. as their verification body.
- A Conflict of interest review and notification of verification activities was submitted to CAR. The COI assessment was conducted to identify any potential conflicts of interest with the verification/project. No conflicts were identified and a determination of low potential for conflict of interest was received from the Climate Action Reserve prior to the commencement of verification activities (Ref. 1 2009-COI-Determination-CAR435.pdf).

- A kick off meeting was held with the client on May 21, 2009 to review the verification activities and initiate emission data transmission.
- A full Strategic Review and Risk Assessment (SR&RA) exercise was completed so the verification team could understand the scope and risks associated with the emissions reductions reported by the project. The SR&RA is a culmination of a desk review and site visit. The results of the SR&RA determine the verification plan and sampling plan and are utilized throughout the verification process (Ref. 17 US.WS.GP5611 Work Sheet_NEML_09-09-09.xls).
- A Site visit was conducted at the Northeast Mississippi Regional Landfill in Tippah County, Mississippi. See itinerary for details.
- A review and evaluation of GHG management systems, data collection and handling, and emission reduction calculations and procedures was conducted during the site visit and part of the desk review.
- Issuance and resolution of Corrective Actions and New Information requests were conducted throughout the verification process.
- An assessment of the emission reduction calculation inputs and procedures was performed.
- Development of a final verification report and opinion statement.
- Exit meeting with client.

2.2 Verification Team

The verification was undertaken by Tina Sentner, Lead assessor, Atul Kandhari, expert, both of SGS NA. The Technical Review was performed by Edgar Salinas of SGS NA.

2.3 Itinerary

A kick off meeting was conducted between the verification team and representatives of Element Markets LLC on May 21, 2009. The purpose of the kick off meeting was to discuss timeline of audit; confirm verification criteria; schedule the site visit and to begin gathering information.

A site visit was conducted by the audit team on June 8-9th at the Northeast Mississippi Regional Landfill in Tippah County, Mississippi. Representatives from the project developer, Element Markets LLC, Waste Connections, Inc., auditors from SGS, and Dave Harvey of ANSI were in attendance. The purpose of the site visit was to observe operation of monitoring equipment onsite, interview key personnel, and to review the project data management systems implemented for the project.

The activity schedule and audit plan are included as Reference 02 and 03 respectively (Ref. 2. US AUD GP5609_LFG NEML.pdf and Ref. 3 US ASC GP5608 Activity Schedule_NEML.pdf).

3. Verification Findings

3.1 Assessment of the GHG Reduction Project

The Northeast Mississippi Regional Landfill Project collects landfill gas (LFG) from the Northeast Mississippi Regional Landfill and destroys it via combustion in an open candlestick flare. The project is located in Tippah County, Mississippi, approximately 2 miles west of the town of Walnut. The landfill is an active solid waste sanitary landfill owned and operated by Waste Services NE Mississippi Inc. (a subsidiary of Waste Connections, Inc.) The landfill is permitted

for disposal on 82 acres on a 288 acre tract. The facility operates under Solid Waste Permit # 0700010433 reviewed onsite. The landfill began accepting wastes in 2001. Final closure of the landfill is estimated to take place in 2028.

The Gas Collection and Conveyance System consists of approximately thirteen (13) wellheads and seven (7) leachate cleanout risers that pull gas from vertical and horizontal extraction points. The gas is then routed via a main header line into the flare skid. The landfill gas is pulled by a blower and passes through a knockout vessel to remove moisture prior to passing through the flow meter in route to the candlestick flare.

3.2 Project Eligibility

There are three eligibility rules the project must meet in order to register reductions with the Climate Action Reserve. The following is a review of the Northeast Mississippi Regional Landfill Project eligibility.

Eligibility Rule 1: Location:

The project is a US based landfill located in Tippah County, Walnut, Mississippi, USA and therefore meets this eligibility requirement.

Eligibility Rule 2: Project Start Date:

As stated in the Landfill Gas Reporting Protocol, pre-existing projects must have a start date on or after January 1, 2001 and must be listed with the Reserve twelve months from the effective date of the protocol (LFG Reporting Protocol V. 2.0, November, 2008). The start date is defined as the date at which a qualifying destruction device becomes operational.

Element Markets LLC listed the project on the Climate Action Reserve website on January 30, 2009. The project listing indicated Element Markets LLC began installation of the landfill gas collection and conveyance system (GCCS) in the spring of 2008 and began flaring gas on November 5, 2008. Element Markets LLC provided various documents to support the evidence of construction of the landfill gas project such as the modified Title V Permit application, the GCCS design drawings and the Commissioning report from the Shaw LFG Specialties, the equipment supplier. These documents confirmed the project start date of November 5, 2008 (Ref. 5 StartUp Record 32133 NEML11.05.08.pdf, and NEML Title V Permit Application 2009-02-09.pdf).

Eligibility 3: Additionality

Project Proponents must indicate that reductions are above and beyond business as usual. In order to do so, the project must pass a Performance Standard test and the Regulatory test.

For the Performance Standard test, a project developer may meet eligibility under three possible performance threshold scenarios. The Northeast Mississippi Landfill was previously collecting and destroying gas with a non-qualifying destruction device prior to implementation of the project. A Passive Solar Flare, connected to the landfill leachate riser system, was installed November 2006 at the site voluntarily prior to the installation of the project gas collection and conveyance system. Temporarily several solar flares were utilized to test the flow and gas quality of the passive flare over a one week period. One Solar flare was permanently installed and operated only when sufficient gas was collected from the leachate lines to control odor and for security reasons. The Northeast Mississippi Landfill project will consider only landfill gas destroyed beyond that resulting from the pre-project passive collection and destruction system as additional. Therefore, the project proponent meets the performance standard threshold under option 2. "If the landfill was previously collecting and destroying landfill gas using a destruction device which

would not qualify under this protocol, the project is considered additional under the following conditions:

- A. Only the landfill gas destroyed beyond that resulting from the pre-project collection and destruction system is considered additional (i.e. those reductions resulting from the implementation of the new GHG reduction project). The pre-project must be netted out of emission reductions according to Equation 5.3.”

For the Regulatory Test, project proponents must ensure that emission reductions achieved by the project would not have occurred in the baseline case due to federal, state, or local regulations.

The Northeast Mississippi Regional Landfill is subject to NSPS regulation requiring the facility to conduct Non-Methane Organic Compound (NMOC) emission rate testing. The most recent Tier II NMOC Emission Rate Report for Northeast Mississippi Regional Landfill was conducted on November 27- 28 2008. The NMOC emission rate was calculated to be 7.4 Mg/year (Ref. 6 NEML-Tier2-report-2007-Dec31.pdf). The NMOC emission rate result indicates it is below the regulatory compliance limit of 50Mg/year. The five year estimation of NMOC emission rate is expected to be 15.4 Mg/year by 2012. SCS Engineers have estimated that since the calculated NMOC value for NEML is well below the 50 Mg/yr limit in 2012, and if future waste receipt levels remain within a consistent average, then the NMOC annual emissions rate for this site may never exceed the 50 MG/year regulatory limit.

In addition, a regulatory review of the Landfill Gas project and landfill were conducted by the project proponent and the site operator Waste Connections, Inc. The results of the regulatory review indicted the landfill is in compliance with Federal, State and Local regulations. There are no mandatory regulatory requirements for the installation of a gas collection and conveyance system. An Attestation of Compliance was signed by John Sniffen, the Managing Director of Element Markets LLC, on June 8, 2009 (Ref. 7 2009-Regulatory-Attestation-CAR435.pdf). Mr. Sniffen is considered an eligible signatory to attest for the project.

Lastly, the verification team reviewed the gas purchase rights agreement on June 17, 2008 regarding the purchase and ownership of Emission Reduction Credits between MEML1, LLC (a wholly owned company of Element Markets, LLC) and Waste Services of NE Mississippi Inc. (Ref. 8 NEML Gas Purchase Agreement 6-17-08.pdf). In addition, further evidence of ownership of emission reduction credits is provided in an Attestation of Title signed on by Element Markets LLC on February 27, 2009 (Ref. 9 Signed_Attestation of Title [1].pdf). Both documents provide evidence that the Emission Reduction Credits ownership is granted to Element Markets LLC.

3.3 The GHG Assessment Boundary

The project includes all emission sources from the operation of the landfill gas collection system to the ultimate destruction of the landfill gas. The sources of GHG emissions reviewed in the Northeast Mississippi Regional Landfill Project include:

The GHG sources, sinks, and reservoirs associated with the baseline scenario are:

- CH₄ vented to the atmosphere.
- CH₄ destroyed in the Passive Flare
- CO₂ from the oxidation of CH₄ by soil bacteria. As the landfill is not covered with a synthetic liner, the CCAR Landfill Project v.2 Reporting Protocol assumption that 10 percent of the methane produced would be naturally oxidized by soil bacteria has been applied.

The GHG sources, sinks, and reservoirs associated with the project are:

- CO₂ from the combustion of CH₄ in the flare.

- CO₂ from the combustion of fossil fuels used during operation and maintenance activities for the project activity.
- CO₂ resulting from the consumption of imported electricity.

The gases reviewed include [CO₂, CH₄]. All gases are converted to CO₂ equivalents.

3.4 Review of Project GHG Management Systems

During the site visit, a review of the project greenhouse gas management systems was reviewed with the project proponent. This review included a detailed look at the project data handling and processing procedures, recordkeeping and data storage, and the quality control and assurance procedures. The following is the result of this review:

The primary data gathered for the project is landfill gas flow, pressure, temperature and methane content of the landfill gas. One Rosemount 3095 MFAG 080 meter continuously monitors flow after the blower and a knockout pot prior to combustion in the candlestick flare. The position of the flow meter is adequate to ensure laminar flow for accurate reading. The Rosemount flow meter was factory calibrated prior to installation on October 17, 2008. The project proponents missed the required 2009 first quarter calibration requirement for the Rosemount flow meter. A variance for the missed calibration of the flow meter was granted from the Climate Action Reserve on August 17th, 2009 (Ref. 10 2009-Variance-DET-CAR435.pdf). A review of the next second quarter calibration for the flow meter on April 20, 2009 indicates the instrument was operating according to the LFG Protocol tolerances. The project proponent has implemented quality control and assurance procedures to ensure future calibration schedules are adhered to as described in the Project Design Document with incorporated Monitoring plan (Ref. 17 US.WS.GP5611 Work Sheet_ NEML_09-09-09.xls).

Methane content is monitored via a portable GEM 2000 Gas Analyzer. The Gas analyzer was initially calibrated on September 4, 2008 (Ref. 12 NEML-LANDGEM-Certificate of Calibration SN 10326 2008 09 04.pdf.pdf). The instrument is weekly calibrated against reference gases of known concentrations by the Landfill operator. The process for calibration of the gas analyzer meter was observed during the site visit. Calibration gases were verified in the field to be appropriate for the instrument. Records of the calibrations are kept in the Calibration log section of the LFG Management Report (Ref. 13 LFG Management Report - NEML excel03 5-1-2009.xls).

The operation of the flare is continuously monitored using a thermocouple located within the flare shroud to record the temperature and operating hours of the flare. The flare operations are monitored by an electronic system called Guard It. The Guard It System will automatically alert three separate individuals via phone if the flare system goes down. It will automatically initiate a re-start of the system three times and if unsuccessful, the system will shutdown automatically eliminating flow to the flare if the flame is extinguished.

The landfill operator monitors the project daily to ensure the well field and flare skid are operating properly. In addition, various parameters are recorded including Methane Content readings for the flare. These readings are taken generally Monday-Friday and are recorded in onsite logs. The data is transferred to an excel file called the LFG Management Report and is electronically transmitted to Element Markets LLC on a monthly basis (Ref. 13 LFG Management Report - NEML excel03 5-1-2009.xls).

Raw data from the flow meter instrument is continuously collected automatically onsite by a data acquisition device called the Yokogawa. The Yokogawa is accessed via a phone line directly by

the project proponent located in their Houston office. The Yokogawa records consist of landfill gas flow, corrected to standard temperature and pressure; and flare temperature (min/max). The Yokogawa is configured to collect data every two minutes on a rolling 60 minute moving basis from the flow meter into the Yokogawa. The Yokogawa data logger stores the continuous data onsite on a compact flash drive with 512 MB. Daily reports are generated from the Houston office by exporting the data directly from the Yokogawa via a software system called DAQ Explorer into DDS files. The data is then converted into a text file and further stored into a database system developed by Element Markets LLC. The data is then processed further into an excel file called the Corrected Raw Data to adjust flow totals to net out low temperature readings below 500 degrees Fahrenheit. Those registries in the Corrected Raw Data spreadsheet constitute the raw data that is used for the calculations of emission reductions into the Northeast Mississippi Emission Reduction Calculation spreadsheets. Downloaded Yokogawa data and Emission reduction calculations are stored on Element Markets internal server. In addition, the data is redundantly stored on a separate system in Austin, Texas every night. Data is generally stored indefinitely; however at a minimum the data is stored for a period of 10 years after the information is generated or 7 years after the last verification.

A project design document with an incorporated monitoring plan has been created for the project. The contents of the monitoring plan were thoroughly reviewed and observed to meet the requirements of the Landfill Gas Protocol. The monitoring plan records are kept for a minimum of ten years when the information is first generated or seven years after the last verification (Ref. 11 NEML Project Design Document - with appendices. PDF)

3.5 GHG Emissions Reductions Calculation Assessment

The emission reduction calculation assessment included the review of project assumptions, raw data inputs and accuracy of calculations. The formulas and raw data inputs used to determine emission reduction calculations as described in the Northeast Mississippi Regional Landfill Project Design Document and the emission reduction calculation spreadsheets (Ref. 15 CAR Emission Reductions - NEML - 2009 09 08.xlsx) were first reviewed for compliance with the Landfill Project Reporting Protocol V.2.0. The main parameters of formula 5.1 and 5.2 were verified as follows:

Total annual methane emissions destroyed by the project landfill gas collection and destruction system ($CH_4 \text{ Dest}_{PR}$)

The amount of methane destroyed is calculated from the metered landfill gas data (i.e. gas flow and methane concentration as per equation 5.2). For the period of the project start on November 5, 2008 to April 30, 2009, the data was aggregated on intervals of 2 minutes. The main monitored parameters needed to calculate the amount of methane destroyed are:

$LFG_{i,t}$	= total quantity of landfill gas fed to the destruction device ¹ ; and
$PR_{CH_4 i,t}$	= the average methane fraction of the landfill gas in time interval t as measured

Incremental flare flow is first adjusted for low temperature by voiding the flow for any given two (2) minute period when the flare temperature is below the threshold of 500 deg F. This data is then taken into an excel file and considered the Corrected Raw Data (Ref. 14 NEML - Raw Data for Calculation - 2009 08 26 - Multiple Tabs.xlsx). Incremental flow data is aggregated into daily

¹ Landfill gas flow is measured at 60°F and one atmosphere of pressure so no correction necessary.

totals and forwarded to the CAR Emissions Reduction Spreadsheet. Daily flow is then calculated by summing the flare flow for each seven day period to produce a weekly total. The incremental methane destroyed flow is then calculated based on average weekly methane concentration by the weekly total of landfill gas with temperature and pressure taken into consideration. Total weekly destroyed methane is carried forward into further calculations for the flare to determine emission reductions for the project (Ref. 15 CAR Emission Reductions - NEML - 2009 09 08.xlsx)

The raw data consisted of a total of 126,280 data sets. The majority of the overall data consisted of the two minute data sets. A sample set of approximately 80% raw flow data (consisting of landfill gas flow, and temperature) was randomly selected and all methane concentration readings were reviewed in order to identify material misstatements due to transcription mistakes, mathematical errors or malfunction of instruments. In total, 99,996 records were sampled by the verification team.

Blocks of multiple raw data was taken electronically from the Yokogawa device directly into DDS files. The DDS files were converted into excel files using the software DAQ Standard. The incremental registries in the 2 minute data sets were compared against the Corrected Raw Data spreadsheet entries for the entire block of data samples. The parameters of minimum temperature and cumulative flow were reviewed for consistency. The following data samples were reviewed:

- a. 11/07/08 11:04 to 11/24/08 16:34
- b. 12/02/08 13:50 to 02/04/09 17:28
- c. 03/03/09 13:26 to 03/17/09 15:10
- d. 03/17/09 15:16 to 04/30/09 23:58

No errors from the raw data to the Corrected Raw Data spreadsheets were identified. No errors were noted from the transcription of the Corrected Raw Data into the CAR Emission Reduction spreadsheets were identified.

Default methane destruction efficiency for device (DEi)

The value applied was 0.960 for Open flares, as prescribed by the protocol. The flare manufacture's specifications indicate that combustion efficiency of the flare is not guaranteed below approximately 400 degree F. The project developer has taken a conservative approach of applying a 500 deg F temperature minimum to emission reduction calculations to ensure 96% destruction efficiency of the flare.

Factor for the oxidation of methane by soil bacteria (OX)

The Northeast Mississippi Regional Landfill project does not incorporate a synthetic liner in its cover system; therefore a 10% methane soil oxidation factor was applied to the baseline scenario.

Discount factor to account for uncertainties associated with the project monitoring equipment (DF)

As per the methodology, DF equals to 10 if using the alternative approach of weekly methane concentration measurement using a calibrated portable methane analyzer. It was indeed verified that measurement readings are taken weekly and that the portable instrument was operating within the thresholds for permissible error (see section above: Review of Project GHG Management Systems).

Adjustment to account for pre-project LFG destruction device (PRE_{discount})

An adjustment to the project baseline was necessary due to the installation of a pre-project destruction device, a Passive Solar Flare connected to the leachate riser system. The discount for the amount of methane destroyed by the pre-project Passive Flare was applied to the baseline scenario. This value was calculated as per equation 5.3 of the protocol

$$PRE_{discount} = (NQ_{discount} + Dest_{max}) * 0.0423 * 0.000454 * 21$$

Where,

$PRE_{discount}$	=	Adjustment to account for the baseline methane destruction associated with a pre-project destruction device. Equal to zero if there is no pre-project installation. (tCO ₂ e)
0.0423	=	Density of methane (lbCH ₄ / scf)
0.000454	=	Conversion factor (tCH ₄ / lbCH ₄)
$Dest_{max}$	=	Not applicable
$NQ_{discount}$	=	See below

$$NQ_{discount} = LFG_{PP1} * PP_{CH4}$$

Where,

$NQ_{discount}$	=	Adjustment to account for the methane which would have been combusted in the baseline, non-qualifying combustion device.
LFG_{PP1}	=	Pre-project annual amount of landfill gas destroyed by the original, non-qualifying destruction system
PP_{CH4}	=	Pre-project methane fraction in the landfill gas of the original collection system

The first verification period started on November 5, 2008 and the Northeast Mississippi Regional Landfill Gas Project never performed monitoring of this passive flare, which means that the monitored data required by the Addendum to the Landfill Project Reporting Protocol on Pre-project Monitoring and Calculation of $NQ_{discount}$ was unavailable. Instead, project participants estimated $NQ_{discount}$ based on the maximum flow capacity of the solar passive flare $LFG_{PP1} = 25$ scfm (as per Table 6.1 of the protocol), which is a conservative approach. The evidence that supports this value can be found in the document provide by SHAW LFG Specialties LLC (Ref. 16 Shaw LFG Specialties - Solar Flare Specifications.pdf.)

Total annual indirect carbon dioxide emissions from the consumption of electricity from the grid (EL_{CO2}) and total annual carbon dioxide emissions from the destruction of fossil fuel (FF_{CO2})

CO₂ emissions result from consumption of electricity to power project equipment. Activity data for this source was tracked by reviewing utility invoices from the power supplier Tippah Electric against the daily readings taken in the Flare Station Logs and in the final emission reduction calculations.

Direct CO₂ emissions result from propane used to assist the ignition of the flare. This activity data is taken from estimates from propane in the LFG Management Report (Ref. 13 LFG Management Report - NEML excel03 5-1-2009.xls).

Project emissions consisting of indirect emissions from electricity and direct emissions from propane use are subtracted from the total amount of methane destroyed. The values are presented in the CAR Emission Reductions spreadsheet (Ref. 15 CAR Emission Reductions - NEML - 2009 08 26.xlsx) for the verification period.

Missing Data Procedures

Missing Data calculation procedures were reviewed for consistency with the Landfill Gas Protocol v. 2.0 requirements as part of this verification. Missing Data procedures were not applied to the data in this verification period, rather for any missed data, Northeast Mississippi Regional Landfill project elected to forgo emission reduction credits for that data period.

4. Verification Results

The verification of the Northeast Mississippi Regional Landfill Project focused on the accurate collection of data and quantification of emission reductions as implemented by Element Markets LLC in accordance with the Landfill Project Protocol Version 2.0. The following provides a summary of the verification results:

Initially, project proponents reported emission reductions of 24,997.5 metric tonnes as per the information contained in the CAR Emission Reductions - NEML - 2009 06 03.xlsx.. This was the initial value upon which the verification began. During this review, inconsistencies in the data and the calculations methodologies that were identified were corrected by Element Markets LLC through the issuance of Corrective Action requests. Details on these issues and how they were closed out are provided separately.

As a result of the required amendments, Element Markets LLC submitted a new set of emission reduction calculations that consisted of two monitoring periods November 5, 2008 to December 31, 2008 and January 1, 2009 to April 30, 2009 (Ref. 15 CAR Emission Reductions - NEML - 2009 09 08.xlsx).

The amount of emission reductions verified resulted as follows:

Emissions Verified	November 5, 2008 to December 31, 2008	January 1, 2009 to April 30, 2009
Baseline Emissions	6680.77	18164.00
Project Emissions	0.020	0.020
Project electricity	9.60	22.34
Pre-Discount	459.10	966.53
Total Emission Reductions	6,212.05	17,175.11

4.1 Findings Overview

As an integral part of the verification process, SGS made several supplemental documentation requests in the form of Corrective Action, New Information requests, Forward Action requests and Observations. These requests provided clarification regarding the project. In total 6 CARs, 5 NIRs, 2 FARs and 0 Observations were issued throughout the verification. The details and resolution of these requests are documented in the SGS Findings Overview form and attached separately (Northeast Mississippi Findings Overview v Final 09-09-09.doc).

4.2 Conclusion on Data Quality and Decision on Materiality

Based on the data collected and reviewed, the Northeast Mississippi Regional Landfill Project is considered to comply with the guidelines of the Climate Action Reserve Landfill Gas Project Reporting and Verification Protocols v2.0. The emission reductions generated from the capture and destruction of landfill gas methane has been compiled in a transparent manner, protocols have been applied consistently; the data were found to be accurate within the uncertainty limits of the measurement equipment and emission reduction calculations were found to include all the required sources. No material errors or omissions have been identified for the period of November 5, 2008 to April 30, 2009. The Emission reduction CRT(s) are considered verified to a reasonable level of assurance.

5. Recommendation

The Verification Team Lead Verifier recommends that SGS issue a Verification Opinion stating the following:

Name and address	Element Markets LLC 3555 Timmons Lane, Suite 900 Houston, Texas 77027
Scope of verification	Emission reductions arising from the capture and destruction of Landfill Gas Methane from the Northeast Mississippi Regional Landfill Project
Total GHG emissions verified	Nov. 5 to Dec. 31, 2008= 6,212. metric tonnes [CO₂e] Jan. 1 to April 30, 2009= 17,175. metric tonnes [CO₂e]
GHG protocol(s) used for Verification	California Climate Action Registry Landfill Project and Verification Protocols v2.0 , California Climate Action Registry General Reporting and Verification Protocols v. 3.1
Verification opinion with regard to data quality and materiality	The data are considered to be complete, transparent and free of material error or omission.
Applicable year	The emissions have been calculated from data collected during the period November 5 2008 to April 30, 2009.
Date of verification	The Verification Statement is to be dated when the technical reviewer accepts the recommendation to issue the statement.
Dated and signed on behalf of the verification body by authorized signatory	 Tina Sentner 09-09-2009
Dated and signed on behalf of the verification body Technical Reviewer	 Edgar Salinas 24 Sept. 2009



Confidentiality Statement

All members of the verification team are bound by the terms of Non-Disclosure included in employment / sub-contractor agreements.

List of References

Reference #	File Name	Document Type
01	Ref. 1 2009-COI-Determination-CAR436.pdf	Electronic- ms outlook
02	Ref. 2 US AUD GP5609_LFG Northeast Mississippi.pdf	Electronic-pdf
03	Ref. 3 US ASC GP5608 Activity Schedule Northeast Mississippi.pdf	Electronic-pdf
04	Ref. 4 NEMLSWPermitandLettertoNEML.pdf	
05	Ref. 5 NEMLTitleVPermitApplication2009-02-09.pdf	Electronic- pdf
05	Ref. 5 StartUp Record 32133 NEML11.05.08.pdf	Electronic pdf
06	Ref. 6 NEML-Tier2-report-2007-Dec31.pdf	Electronic-pdf
07	Ref. 7 2009-Regulatory-Attestation-CAR435.pdf	Electronic- pdf.
08	Ref. 8 NEML Gas Purchase Agreement 6-17-08.pdf	Electronic- pdf.
09	Ref. 9 Signed Attestation of Title[1].pdf	Electronic- pdf.
10	Ref. 10 2009-Variance-DET-CAR435.pdf	Electronic-pdf
11	Ref. 11 NEML Project Design Document - with appendices.pdf	Electronic- xls.
12	Ref. 12 NEML-LANDGEM-CertificateofCalibrationSN 10326 2008 09 04.pdf	Electronic- doc.
13	Ref. 13 LFG Management Report - NEML excel03 5-1-2009.xls	Electronic-xls
14	Ref. 14 NEML - Raw Data for Calculation - 2009 08 26 - Multiple Tabs.xlsx	Electronic-xls
15	Ref. 15 CAR Emission Reductions - NEML - 2009 09 08.xlsx	Electronic-word
16	Ref. 16 Shaw LFG Specialties - Solar Flare Specifications.pdf	Electronic-xls ()
17	Ref. 17 US.WS.GP5611 Work Sheet_NEML_09-09-09.xls	Electronic- PDF- not included in client submittal
18	Ref. 18 CAR Emission Reductions 11-05 to 12-31-2008.pdf (as posted to CAR website)	Electronic- PDF
19	Ref. 19 CAR Emission Reduction 01-01 to 04-30-2009.pdf (as posted to CAR website)	Electronic-PDF
	Findings Overview	Electronic- Word
	SGS Working Copies	Electronic- xls. –not included in client submittal.