

LANDFILL GAS PROJECT VERIFICATION REPORT

Verification under the Climate Action Reserve (CAR)

CAR502 - Central Sanitary Landfill

Client: Central Sanitary Landfill, Inc.

Contact: John McDougal

Website: <http://www.elementmarkets.com/index.php>

Reporting Period
September 1, 2013 to August 31, 2014
Site Visit Date
October 10, 2014
Report Date
October 31, 2014

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Summary

This report presents the findings of the verification assessment of the CAR502 Central Sanitary Landfill Project (“the Project”) developed by Central Sanitary Landfill, Inc. (“the Project Proponent” or “the Landfill”). This assessment covers the Central Sanitary Landfill Project’s greenhouse gas emission reductions reported to the Climate Action Reserve (the Reserve or CAR) for the verification period of September 1, 2013 to August 31, 2014. The verification was undertaken to evaluate the Project Design Document and assess whether the compiled data conforms to the Climate Action Reserve Landfill Project Protocol, Version 2.1, dated October 14, 2009.

The evaluation was undertaken using the Climate Action Reserve Landfill Project Verification Protocol, 2.0, dated November 18, 2008 as well as the verification methodology developed by SCS for carbon offset projects submitted to the Reserve.

In the course of the verification assessment, the SCS verifiers developed findings which included New Information Requests (NIRs), Non-Conformity Reports (NCRs) and Opportunities for Improvement (OFIs). The findings All New Information Requests and Non-Conformity Reports have been adequately responded to, resulting in their closure.

On the basis of the information provided and the analyses completed, SCS was able to reach a decision on the emissions reduction reported by the Project Proponent to the Climate Action Reserve. SCS verified the adequacy of the information provided in the Project Design Document (“the PDD”), confirming that this document meets the requirements of the Climate Action Reserve standards. Further, SCS was able to reach a positive opinion on the claimed emission reductions and removals presented in the Project Design Document and on the Reserve website by Central Sanitary Landfill. Thus, SCS has verified 68,835 metric tonnes of CO₂e reductions and removals from the Central Sanitary Landfill Project for the reporting period of September 1, 2013 to August 31, 2014.

Introduction

SCS Global Services (SCS), formerly Scientific Certification Systems is a global leader in third-party certification, auditing, testing services, and standards. Established as an independent third-party certification firm in 1984, our goal is to recognize the highest levels of performance in environmental protection and social responsibility in the private and public sectors, and to stimulate continuous improvement in sustainable development. SCS is currently accredited to ISO 14065 for GHG Validation and Verification by the American National Standards Institute (ANSI) and offers verification under the Verified Carbon Standard (VCS) and the Climate Action Reserve (CAR). SCS also offers verification services for the American Carbon Registry (ACR) and the Climate, Community and Biodiversity (CCB) standards.

SCS was commissioned by Element Markets, as a technical consultant on behalf of Central Sanitary Landfill to undertake the fifth annual project verification of the CAR502 Central Sanitary Landfill Project. The Project consists of the collection of landfill gas (LFG) from the Central Sanitary Landfill in Pierson, MI, and subsequent destruction through combustion in an open flare. This report covers the verification period of September 1, 2013 to August 31, 2014 as a project deliverable into the Climate Action Reserve.

Verification Details

Verification Objectives

The objective of the verification is to:

- Evaluate conformance with the Landfill project as defined in the criteria stated below.
- Determine with a reasonable level of assurance whether the Project has resulted in the GHG emissions reductions and/or removals as stated in the project documents.
- Evaluate the project planning information and documentation including the determination of project eligibility, project design, baseline and project emissions determination, management systems supporting the project, and methodologies employed for the calculation of GHG emission reductions.

Verification 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 following criteria:

- CAR Landfill Project Reporting Protocol Version 2.1, October 14, 2009
- CAR Landfill Project Verification Protocol Version 2.0, November 18, 2008
- Errata and Clarification LPP Version 2.1, January 21, 2014
- CAR Verification Program Manual, December 20, 2010
- CAR Program Manual, October 26, 2011
- All Verification activities carried out by SCS follow the requirements of ISO 14064-3 (Specification with guidance for the validation and verification of GHG assertions)

Level of Assurance

The level of assurance applied to this verification assessment is Reasonable Assurance as required by the Climate Action Reserve.

Treatment of Materiality

In consideration of the required level of assurance, the needs of the intended user and the requirements of the Climate Action Reserve Program, SCS applied a materiality threshold of **3%**. The data reviewed was considered to meet the principles of accuracy, completeness, transparency and is free of material error or omission.

Verification Process

Verification Summary

The verification process consisted of the following:

- 1. Project listed with the Climate Action Reserve:**
The Central Sanitary Landfill Project is listed on the Climate Action Reserve (CAR) website. Central Sanitary Landfill selected SCS as its verification body.
- 2. Conflict of Interest Review.**
A Notification of Verification Activities/ Conflict of Interest (NOVA/COI) form was submitted to CAR. The COI assessment was conducted to identify any potential conflicts interests 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 in a determination letter dated September 5, 2014.
- 3. Introductory Meeting:**
A kickoff meeting was conducted between the verification team, Debbie Nurmie and Roger Rockburn of Republic Services, and John McDougal of Element Markets on September 17, 2014. The purpose of the kickoff meeting was to review the timeline of audit; confirm verification criteria; determine any changes in the site, sources, GHG management systems or personnel, and to begin gathering information.
- 4. Desk Review**
SCS received and reviewed the Project Design Document, CAR submittals, and supporting documentation to assess initial conformance with the data requirements of the CAR Landfill Project Protocol. A risk assessment was conducted to identify key factors that impact the reported emission reductions and removals. A Verification Plan was created to focus on the critical elements presenting potential risk for errors with the project.
- 5. Site Visit**
Following the desk review, the audit team conducted an on-site audit of the project area on October 10, 2014. The purpose of the site visit is to verify the project equipment, location and eligibility, to review and evaluate the project GHG management systems, data collection and handling, and emission reduction calculations and procedures in place, and to finalize the risk assessment and sampling plan.

6. Quantitative Review

An assessment of the emission reduction calculation inputs and procedures was performed to review the quantitative analyses undertaken by the Project Proponent to convert the raw inventory data into emission reduction estimates.

7. Findings

Throughout the verification, there is an iterative exchange between SCS and the Project Proponent to gather additional information for review and examination. This exchange includes Findings—New Information Requests (NIR), Non-Conformity Reports (NCR) and Opportunities for Improvement (OFI)—that are issued by SCS to the Project Proponent. The Project Proponent must respond to NIRs and NCRs in order for SCS to render a verification opinion. At this time all Findings have been appropriately addressed by Element Markets and subsequently closed by SCS.

8. Draft Report and Statement

This step in the verification process includes a final review of the submitted data, completion of the Verification Report, and drafting of the Verification Statement. A draft Verification Report and Statement are completed based on the results of the verification assessment.

9. Technical Review

The draft report was presented to an SCS lead verifier, independent of the verification, who determined the Verification Statement to be justified given the evidence presented. The Verification Report and Verification Statement were then presented to the Landfill for review and comment.

10. Final Report and Statement

Once the Landfill approved these documents, SCS uploaded them to the Reserve website for administrative review by CAR. Given a positive review, CAR will register the emissions reductions for the landfill gas project and issue carbon tonnes for a reporting period of September 1, 2013 through August 31, 2014.

11. Exit meeting with client:

The exit meeting entails a review of the verification process, summary of the verification findings and to initiate scheduling for the next verification period.

Verification Team

The verification was undertaken by Rori Cowan, Lead Verifier. The technical review was performed by Andrew Zingale, Lead Verifier for SCS.

CAR Landfill Project Requirements

SCS verified the Central Sanitary Landfill Project against the requirements of the Climate Action Reserve Landfill Project Protocols. The following sections detail the most essential aspects of the verification of the Project.

Project Description

The Central Sanitary Landfill (CSL) is owned and operated by the Central Sanitary Landfill, Inc. (CSLF), a subsidiary of Republic Services, Inc. CSL is an active solid waste municipal sanitary landfill that began

operation in 1970, CSL consists of 306.9 acres with a total permitted footprint of 115.9 acres, and it has a maximum design capacity of 10.075 million tonnes. The landfill is made up of a number of different disposal areas that consist of several closed cells, active phases and other unconstructed phases.

The Landfill is owned by Central Sanitary Landfill, Inc. and currently operates under a permit granted by the Michigan Department of Natural Resources and Environment (MDNRE). CSL collects landfill gas from an active landfill gas collection and control system (LFGCCS) that began operation on October 6, 2006. The LFGCCS, installed on a voluntary basis, utilizes a network of LFG extraction wells, associated piping and other components to route landfill gas to an open utility flare, where it is destroyed.

Project Eligibility

There are three eligibility rules the Project must meet in order to register reductions with the Climate Action Reserve.

Location

The project is a U.S. based landfill located in the town of Pierson, Michigan, USA and therefore meets this eligibility requirement.

Project Start Date

As stated in the Landfill Gas Project 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 Project Protocol Version 2.1, October 14, 2009). The start date is defined as the date at which a qualifying destruction device becomes operational

Central Sanitary Landfill listed the Project on the Climate Action Reserve website in 2009. The Project's listing indicated the Project Proponent began installation of the landfill gas collection and conveyance system (GCCS) in 2006 and began flaring gas on October 6, 2006. During SCS' initial verification of the Project, the Landfill provided various documents to support the evidence of construction of the landfill gas project such as a certificate of completion provided by American Environmental Group Ltd. For the installation of wells and piping, a service order and equipment acceptance acknowledgement from Shaw LFG Specialties, LLC, in addition to the State of Michigan's Department of Environmental Quality (DEQ) permit to install the flare. These documents confirmed the project start date of October 6, 2006 and the project is within its ten year crediting period.

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 Legal Requirement test.

Performance Standard

For the Performance Standard test, a project developer may meet eligibility under three possible performance threshold scenarios. Scenario 1, described below, applies to the Central Sanitary Landfill Project:

The landfill was not previously collecting and destroying any landfill gas in a qualifying destruction device prior to the project start date.

The landfill did not previously destroy landfill gas before the implementation of the project. The monitoring plan confirms this scenario, and it was verified during the previous site visit through interviews as well as by reviewing the State of Michigan DEQ permit. A previous verification by Ruby Canyon Engineers also corroborates that no landfill gas was previously destroyed.

Legal Requirements

For the Legal Requirements 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.

A regulatory review of the Project and the landfill was conducted by the audit team. The results of the regulatory review indicated the landfill is in compliance with Federal, State and Local regulations. There are no laws, statutes, regulations, court orders, environmental mitigation agreements, permitting conditions, or other legally binding mandates requiring the destruction of landfill gas. The Landfill, in accordance with Element Markets, has also developed a procedure in the monitoring plan to ascertain and demonstrate that the project at all times passes the legal requirements test at all times.

In addition, Cornerstone Environmental Group conducted a non-methane organic compound (NMOC) Threshold review in June of 2011. The Landfill is not subject to NSPS regulation requiring the facility to conduct Non-Methane Organic Compound (NMOC) emission rate testing. The most recent Tier 2 NMOC Emission Rate Report for Central Sanitary Landfill found an NMOC level of 43.01 Mg/yr in 2013 and a projected NMOC level of 44.37 Mg/yr in 2014. Since this is below the 50 Mg/yr threshold, the landfill is not required to install a gas collection and conveyance system during the reporting period. The landfill is projected to reach 45.79 Mg/yr NMOC 2015. At that time, the NMOC threshold will be reviewed and tested again to determine if a gas collection and conveyance system is required.

Lastly, SCS reviewed the Attestation of Voluntary Implementation, signed on October 9, 2014 by an eligible signatory to attest for the Project. The Landfill has affirmed that the Project was established and implemented voluntarily and continues to operate as such. Based on this evidence, SCS concludes the Project passes the legal requirements test.

Regulatory Compliance

During the site reconnaissance and desk review activities, SCS was able to confirm to a reasonable level of assurance that the Project is in compliance with local, state and Federal regulations and had no material regulatory non-conformance events. SCS reviewed the Michigan Department of Environmental Quality's (MDEQ) website indicating that MDEQ had performed 2 random inspections of the landfill during the reporting period. Additionally, the Title V Compliance Certification Forms were reviewed onsite. There were no violations noted throughout the reporting period and the certifications indicated that the landfill had been in continuous compliance with all applicable requirements of the permit. During the site visit, SCS interviewed Central Sanitary Landfill personnel regarding regulatory compliance for the destruction device operated by the Landfill and found no instances of non-compliance. Additionally, the Landfill Manager confirmed during the site visit that the Landfill is not a bioreactor.

Lastly, SCS confirmed the Attestation of Regulatory Compliance was signed by an eligible signatory to attest for the Project.

Ownership

Central Sanitary Landfill, Inc. is the owner of the Central Sanitary Landfill. Ownership was confirmed through a review of various regulatory permits issued from Michigan DEQ as well as review of the legal property descriptions. SCS confirmed that Central Sanitary Landfill, Inc. retains full, legal, and beneficial title to the carbon offset credits being issued as a result of the collection and combustion of methane at the landfill facility. Lastly, SCS reviewed the Attestation of Title signed by Brent Goodsell of Central Sanitary Landfill, Inc., dated October 9, 2014 concerning ownership of landfill gas emission reduction credits for the reporting period. This document asserts that the project applicant has legal rights to any emission reduction credits to be issued by the Climate Action Reserve. From this evidence, SCS has concluded that the project developer, Central Sanitary Landfill, Inc., is entitled to receive the emission reduction credits that may be issued by the Climate Action Reserve for methane destroyed during this project period.

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 include:

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

- CH₄ vented to the atmosphere.
- CH₄ destroyed in the flare.
- CO₂ from the oxidation of CH₄ by soil bacteria. As the landfills are not covered with a synthetic liner, the CAR Landfill Project 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:

- Un-combusted CH₄ from Landfill gas 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 and CH₄. All gases are converted to CO₂ equivalents.

Review of Project GHG Management Systems

During the site visit, a review of the Project's greenhouse gas management systems was detailed with the Project Proponent. This review included a detailed look at the Project's 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 was landfill gas flow, pressure, temperature and methane content of the landfill gas. An FCI Model ST98 flow meter continuously monitored flow after the blower and a knockout prior to combustion in to the destruction device. The position of the flow meter was adequate to ensure laminar flow. This meter was sent for factory calibration on February 28, 2013 and a calibrated rental flow meter was installed with the standard condition set to 60 degrees Fahrenheit and one atmosphere. The Landfill provided the FCI factory calibration certificate for March 11, 2013 demonstrating that the as left conditions were within the Protocol requirements. FCI recommends factory calibration every 18 months and the flow meter was sent out for manufacturer calibration again in August of 2014 at which point a rental flow meter was installed. The audit team reviewed the rental flow meter's calibration certificate and found it to be operating within the allowable tolerance as well as the October 2014 calibration results from FCI for the Landfill's flow meter which indicated that the as-found readings were within 5%.

The instrument was inspected, cleaned, and field checked by Systems Services, Inc. for the first two quarters of the reporting period and then by SCS Engineers for the remainder of the reporting period using a single point test with pitot tube and manometer (please see the flow meter field calibration check results schedule below). The calibration results for the flow meter during the reporting period were reviewed for this verification and indicate the instrument was reporting accurate data.

Inspection Date	Service Provider
10/24/13	Systems Service, Inc.
2/11/14	Systems Service, Inc.
6/17/14	SCS Engineers
8/14/14	SCS Engineers
8/14/14	SCS Engineers*

Table 1. Flow Meter Field Calibration Checks

*The temporary flow meter was also field calibrated after installation while the Landfill's flow meter was sent in for factory calibration.

A Siemens Ultramat 23 gas analyzer was installed at the Landfill in March of 2010 and became fully operational on 4/24/10. Methane readings are recorded every four minutes in correlation with the flow rate and flare temperature. The gas analyzer was inspected and cleaned quarterly by System Service, Inc., for the first two quarters of the reporting period and then by SCS Engineers for the remainder of the reporting period per the Protocol's requirements. The instrument was last field checked on August 14, 2014, within 2 months of the end of the reporting period, and found to be reading within the 5% accuracy threshold. Siemens recommends that in between factory calibrations every 5 years, that the analyzer be field calibrated by a third-party technician annually, which is performed by System Service, Inc. on a quarterly basis, therefore ensuring conformance with the Protocol.

Inspection Date	Service Provider
10/24/13	Systems Service, Inc.
2/11/14	Systems Service, Inc.
6/17/14	SCS Engineers
8/14/14	SCS Engineers

Table 2. Gas Analyzer Field Calibration Checks

Temperature and hours of operation were continuously monitored via a thermocouple mounted within the shroud of the candlestick flare. From time to time, on rare occasions during the reporting period, the flare skid system would trigger either manual or automatic restarts. SCS confirmed that all data points were deleted where landfill gas flow was recorded at less than 500 degrees Fahrenheit in the emission reduction calculations. This ensures that all landfill gas destruction data used in the emission reduction calculations accounts for landfill gas flow that is properly destroyed by the flare.

During periods of scheduled and unscheduled flare shutdowns, a valve is automatically closed that prevents the flow of landfill gas to the flare until flare startup. The system is designed to prevent landfill gas from flowing through the flare uncombusted, and any gas flow that has been recorded by the flare flow meter is destroyed by the flare.

Project data was recorded by a Yokogawa Model FX106 digital data recorder every four minutes. Data is aggregated into 8 minute intervals due to size restrictions. The Project was monitored at least weekly as flare data (flow, temperature and methane content) was acquired remotely from the landfill, with the data being reviewed for accuracy, completion and periods of unusual flow and/or temperature. Data is also compared to previous data for quality assurance purposes. This review helps to ensure that the appropriate data has been sent, any gaps in data are understood, no erroneous information is utilized, and that all systems are running as expected.

Both the Landfill and Element Markets have procedures in place to store all data and documents related to the project via hard copy and/or electronic form. Electronic files are stored on both companies' respective servers, with each system being backed up on regular intervals. Specifically, the Landfill stores and maintains the data from the Yokogawa on-site as it is generated or accepted. In addition to storage on-site, the Landfill also provides this information to Element Markets as it is received or on regular established intervals.

A project design document and monitoring plan have been created for the Project. The contents of the monitoring plan were thoroughly reviewed and observed to meet the requirements of the Landfill Gas Project 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 as stated in the Monitoring Plan.

Quantitative Review of Carbon Reductions and Removals

SCS devoted a portion of the verification assessment to the review of the manner and propriety by which the Project quantified their net GHG reductions and removals. This assessment included a review of the baseline determination, 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 Project Design Document and the calculation spread sheets were first reviewed for compliance with the Landfill Project Reporting Protocol. The main parameters of the equations in the Landfill Project Protocol 2.1 were verified as follows:

Total Annual Methane Emissions Destroyed By The Project Landfill Gas Collection And Destruction System (CH₄ Dest_{PR})

The amount of methane destroyed is calculated from the continuously metered landfill gas data (i.e. gas flow and methane concentration as per equation 5.4). During the reporting period gas flow, methane

concentration and flare temperature data was electronically recorded every 4 minutes, aggregated for calculation every 8 minutes and then totalized on a daily basis for the purpose of the calculations of emissions reductions. 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 and
 $PR_{CH4\ i,t}$ = the average methane fraction of the landfill gas in time interval t as measured

Flare flow is first adjusted for low temperature by voiding the flow for any period when the flare temperature is below the threshold of 500 degree F. Daily flow is then calculated by summing the flare flow for each interval period to produce a daily total. The incremental methane destroyed flow is calculated based on average daily methane concentration by the daily total of landfill gas with temperature and pressure taken into consideration. Total daily destroyed methane is carried forward into further calculations for the flare to determine emission reductions for the project.

Adjustment For Landfill Gas Flow Metering Equipment For Temperature And Pressure

The project flow meters automatically correct for the standard temperature and pressure of the landfill gas. No additional calculations were necessary.

Default Methane Destruction Efficiency For Device (Dei)

The value applied was 0.960 for the open flare, as prescribed by the protocol. The project developer has taken an approach of applying a 500 degree 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 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 zero if using continuous methane monitor with no missing data and all calibration tests are within a 5% margin of error. It was verified that methane measurement readings were continuous and that calibration/field checks indicated that instruments were within the thresholds for permissible error and the resulting discount factor was therefore zero.

Adjustment to Account for Pre-Project LFG Destruction Device ($PRE_{discount}$)

Due to the fact that no pre-project device existed, an adjustment to the project baseline was not necessary.

Total Annual Indirect Carbon Dioxide Emissions from the Consumption of Electricity from the Grid (EL_{CO_2}) and Total Annual Carbon Dioxide Emissions from the Destruction of Fossil Fuel (FF_{CO_2})

CO₂ emissions result from consumption of electricity to power project equipment and activity data for this source was tracked by reviewing utility invoices from the power supplier. Direct CO₂ emissions result from propane used to assist the ignition of the flare. This activity data is taken from a meter reading, which was verified during the site visit for propane consumption, and by calculating the total maximum power load of the blower motor, which is conservative since it assumes 100% runtime and maximum use of the blower 100% of the time. The emission factors for electricity and propane were verified and no material errors were found.

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 final Calculation Spreadsheets for the verification period.

Missing Data Procedures

Missing Data calculation procedures were reviewed for consistency with the Landfill Gas Protocol requirements as part of this verification. Methane Concentration data was substituted for 3 periods which were discrete and limited, as there were no sporadic faulty readings outside of the periods that would suggest a chronic malfunction of the analyzer. Temperature, as well as landfill gas flow readings in the period support that methane was indeed destroyed and the project was under normal operating condition.

Variances

No variances were requested or granted during this reporting period for the Central Sanitary Landfill.

Verification Results

The verification of the CAR502 Central Sanitary Landfill Project focused on the accurate collection of data and quantification of emission reductions as implemented by the Central Sanitary Landfill in accordance with the Landfill Project Protocol. A sample set of raw flow data (consisting of landfill gas flow, and temperature) and methane concentration was selected and reviewed in order to identify material misstatements due to transcription mistakes, mathematical errors or malfunction of instruments.

The following provides a summary of the verification results (all emissions listed are in metric tonnes CO₂e):

Emissions Verified	September 1 to December 31, 2013	January 1 to August 31, 2014	Total
Baseline Emissions	26,924	49,823	76,747
Project Emissions	2,773	5,139	7,912
Pre-Discount	0	0	0
Total Emissions Reductions	24,151	44,684	68,835

Throughout the verification process, SCS made several supplemental documentation requests in the form of New Information requests, Non Conformances and Opportunities for Improvements. These requests provided clarification regarding the project. The Findings from the verification of the Central Sanitary Landfill Project are compiled in a separate “List of Findings” and are available under separate cover. The List of Findings is only shared between the Project Proponent and verifier and is not publicly available.

During this verification, non-conformity reports were issued; new information requests and opportunities for improvement were identified. All non-conformity reports and new information requests were adequately addressed in order to satisfy the standard and issue a positive verification opinion.

Recommendation

The Lead Verifier recommends that SCS Global Services issue a verification opinion for the following:

Name & Address	CAR502 - Central Sanitary Landfill 21545 West Cannonsville Road, Pierson, Michigan 49339, USA
Scope of Verification	Emission Reductions resulting from the capture and destruction of landfill gas methane via an open flare. Gases reviewed include CO ₂ and CH ₄ . All gases have been converted to CO ₂ equivalents.
Reporting Period	September 1, 2013 to August 31, 2014
Total GHG Emission Reductions Verified	68,835 metric tonnes CO ₂ e
GHG Protocol(s) Used for Verification	CAR Landfill Project Reporting Protocol Version 2.1 (October 14, 2009) CAR Landfill Project Verification Protocol Version 2.0 (November 2008) Errata and Clarification LPP Version 2.1 (January 21, 2014) CAR Program Manual, October 26, 2011 CAR Verification Program Manual (December 20, 2010) All Verification activities carried out by SCS will follow the requirements of ISO 14064-3 (Specification with guidance for the validation and verification of GHG assertions)
Lead Verifier's Approval	 Rori Cowan, October 31, 2014
Technical Reviewer's Approval	 Andrew Zingale, November 12, 2014
Date of Verification	The Verification Statement is to be dated when the technical reviewer accepts the recommendation to issue the statement.