



**Verified Carbon
Standard**

VERIFICATION REPORT FOR RED HILLS 123 MW WIND POWER PROJECT



Document Prepared By GHD Services Inc.

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Summary:

On behalf of the Red Hills Wind Project, LLC (Project Proponent), Carbon Solutions Group (Technical Consultant) retained GHD Services Inc. (GHD) to complete an independent third-party verification of the Red Hills 123 MW Wind Power Project (Project Activity), Verified Carbon Standard ID: 288 located near Elk City, Oklahoma under the requirements of the Verified Carbon Standard (VCS). Red Hills Wind Project, LLC (Red Hills) is the Project Proponent. The verification was conducted for the 2015 monitoring period (January 1 to December 31, 2015).

Western Farmers Electric Cooperative (WFEC) is the off-taker of the energy and environmental attributes under the terms of a long-term power purchase agreement.

The Project Activity consists of the installation and operation of 82 Acciona Windpower AW-77/1500, 1.5-MW turbines, for a total rated nameplate capacity of 123 MW. The turbines are located over an area of rural and agricultural/grazing lands. Electricity generated by the turbines is upgraded from a 34.5-kilovolt (kV) collection line rating to a 138-kV rating at the Project's substation and then transferred via transmission line to the point of interconnection at the WFEC transmission line where the electricity is then delivered to the Southwest Power Pool (SPP) grid. The Project Activity's intent is to generate electricity from renewable sources and therefore displace electricity that otherwise would have been produced for or distributed to the SPP grid in the absence of the Project Activity.

The objective of GHD, on behalf of the VCS, is to ensure that only Project Activities which meet the established criteria receive a positive and unconditional verification statement.

The Project Proponent utilizes the United Nations Framework Convention on Climate Change (UNFCCC) Clean Development Mechanism (CDM) methodology ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 09.0.

The scope of this verification is such that GHD, as an independent third-party recognized as a Validation and Verification Body (VVB) by the VCS (Registration Number 027) is responsible for reviewing the Monitoring Report including accompanying materials, the previous Validation Report, and the Project Description (PD). GHD utilized a risk-based analysis against the relevant requirements of both the interpretation from the CDM and of VCS Program Guide Version 4.0 (Program Guide) and VCS Standard Version 4.0 (Standard). GHD notes that the verification process began prior to the issuance of Version 4.0 of the Program Guide and Standard, therefore the previous versions noted, still apply to this verification.

Summary:

As part of the verification process, GHD reviewed the completeness, conservativeness, and accuracy of the underlying evidence for the assumptions and claims made, and data sources used. The results of this investigation were then, together with the results of the review of other areas, combined to form the necessary input for the verification report and opinion. The verification report and associated appendices document a total of seventeen (17) findings. Upon review of the documentation and explanations provided by the Project Proponent, all findings were closed in a clear and transparent manner. GHD completed the gap validation and verification in accordance with the following criteria documents:

- *VCS Program Guide, dated 19 September 2019, Version 4.0 (VCS Program Guide)*
- *VCS Standard, dated 19 September 2019, Version 4.0 (VCS Standard)*¹
- *VCS Validation and Verification Manual, dated 19 October 2016, Version 3.2 (VCS VVM)*²
- *UNFCCC CDM ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 09.0*
- *ISO 14064 Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions, ISO, March 2006 (ISO 14064-3)*

Based on the results of the verification, GHD is issuing a Positive Verification Opinion in regards to this Project Activity and Reporting Period. GHD therefore certifies that the registered Project Activity has obtained the reported emission reductions of 258,920 tonnes of carbon dioxide equivalent (tCO₂e) for the monitoring period of January 1, 2015 to December 31, 2015.

¹ https://verra.org/wp-content/uploads/2019/09/VCS_Standard_v4.0.pdf

² https://verra.org/wp-content/uploads/2018/03/VCS_Validation_Verification_Manual_v3.2.pdf

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1 INTRODUCTION

1.1 Objective

On behalf of the Red Hills Wind Project, LLC (Project Proponent), Carbon Solutions Group (Technical Consultant) retained GHD Services Inc. (GHD), to complete an independent third-party verification of the following Verified Carbon Standard (VCS) Project Activity:

- *Red Hills 123 MW Wind Power Project located in Southern Custer and Roger Mills counties, Oklahoma, U.S.A., VCS Project ID: 288 (Project Activity)*

Western Farmers Electric Cooperative (WFEC) is the off-taker of the energy and environmental attributes under the terms of a long-term power purchase agreement.

GHD completed the verification pursuant to the relevant requirements of the VCS guidance (the Program Guide and Standard) as well as translational guidance from the UNFCCC CDM associated with the calculation methodology.

As detailed in Section 5.1.1 of the Standard, “Verification is the periodic ex-post independent assessment by a validation/verification body of the GHG emission reductions and removals that have occurred as a result of the project during the monitoring period, conducted in accordance with the VCS rules.” The objective of GHD, on behalf of the VCS, is to ensure that only Project Activities that meet the established criteria receive a positive and unconditional verification statement. Specifically, the criteria states that the registered Project Activity must result in emission reductions that are:

- *Relevant*
- *Complete*
- *Consistent*
- *Accurate*
- *Transparent*
- *Conservative*

In the verification of this Project Activity, GHD used a risk-based verification approach to focus and determine the detailed scope of the verification. The key risks associated with the project design, baseline, monitoring plan, emission reduction estimates, environmental impacts, and stakeholder comments are elements that are critical for meeting VCS criteria for achieving real, measurable, permanent, additional, independently audited, unique, transparent, and conservative greenhouse gas (GHG) reductions.

Per the VCS Validation and Verification Manual Version 3.2 (VVM), during verification VVBs must evaluate the Monitoring Report and assess the following:

- *The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated PD. This includes ensuring conformance with the monitoring plan.*
- *The extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.*

1.2 Scope and Criteria

The scope of the third-party verification services completed by GHD are as follows:

- *Verification of the Red Hills 123 MW Wind Power Project located in Oklahoma, U.S.A for the monitoring period of January 1, 2015 through December 31, 2015 under the requirements of the VCS.*

This Project Activity falls under Sectoral Scope 1 – Energy industries (renewable/non-renewable sources), which is one of the sectoral scopes for which GHD is accredited.

The Verification activities were completed pursuant to the most up-to-date related rules, requirements, regulations, modalities, criteria, guidelines, emission reductions yield, and principles in relation to the PD supplied by the Project Proponent. The Project Activity utilizes the UNFCCC CDM methodology ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 09.0.

GHD reviewed the PD, Monitoring Plan, Monitoring Reports, methodology, and related information along with preparing the Verification Report and Verification Deed of Representation (Verification Representation) for the crediting period.

For this verification, GHD applied the following criteria:

- VCS Program Guide, dated 19 September 2019, Version 4.0 (VCS Program Guide)³
- VCS Standard, dated 19 September 2019, Version 4.0 (VCS Standard)⁴
- VCS Validation and Verification Manual, dated 19 October 2016, Version 3.2 (VCS VVM)⁵
- UNFCCC CDM ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 09.0 (Methodology)
- ISO 14064-3:2006 Specification with guidance for the validation and verification of greenhouse gas assertions

³ https://verra.org/wp-content/uploads/2019/09/VCS_Program_Guide_v4.0.pdf

⁴ https://verra.org/wp-content/uploads/2019/09/VCS_Standard_v4.0.pdf

⁵ https://verra.org/wp-content/uploads/2018/03/VCS_Validation_Verification_Manual_v3.2.pdf

1.3 Level of Assurance and Materiality

The verification was conducted to a reasonable level of assurance.

Per the VCS Standard Section 4.1.8, “The threshold for materiality with respect to the aggregate of errors, omissions and misrepresentations relative to the total reported GHG emission reductions and/or removals shall be five percent for projects and one percent for large projects.”

Based on the reported emission reductions (i.e. less than 300,000 tonnes of carbon dioxide equivalent [tCO₂e]), the Project Activity is classified as a project, therefore the materiality was set at five (5) percent.

1.4 Summary Description of the Project

The Project Activity is located in near Elk City Oklahoma and consists of the installation and operation of 82 Acciona Windpower AW-77/1500, 1.5-MW turbines, for a total rated nameplate capacity of 123 MW. The turbines are located over an area of rural and agricultural/grazing lands. Electricity generated by the turbines is upgraded from a 34.5-kilovolt (kV) collection line rating to a 138-kV rating at the Project Activity's substation and then transferred via transmission line to the point of interconnection at the WFE transmission line where the electricity is then delivered to the Southwest Power Pool (SPP) grid. The Project's intent is to generate electricity from renewable sources and therefore displace electricity that otherwise would have been produced for or distributed to the SPP grid in the absence of the Project.

2 VERIFICATION PROCESS

2.1 Method and Criteria

Describe the method and criteria, including the sampling plan, used for undertaking the verification.

GHD has assessed and verified that the implementation of the Project Activity, and the steps taken to report emission reductions, comply with the VCS criteria and relevant guidance provided by the VCS as well as the relevant criteria in the Methodology. The criteria used in the verification has been outlined in Section 1.2 above.

GHD followed a risk-based verification approach. GHD identified the key reporting risks related to the claimed emission reductions and assessed to what extent the Project Activity's control systems are adequate for mitigating any perceived reporting risks.

Key reporting risks that are not sufficiently addressed by the Project Activity's control system represents residual risks. GHD conducted a detailed verification and Site Inspection to investigate the residual risks. Key risks assessed during the verification included, but were not limited to, verification of correct use of emission factors, correct use of conversion factors, and consistency in aggregation of emissions data. Wherever practical, direct reading instruments were to be used to ensure that any reporting risks were kept within equipment and instrumentation performance limits. GHD included a Risk Assessment and Sampling Plan within the Verification Plan. The Verification Plan was updated throughout the verification as necessary. The final Verification Plan has been provided as Appendix A.

The main components of GHD's verification process were as follows:

- Document review
- Site Inspection
- Issues Log
- Response to issues presented within Issues Logs
- Draft Verification Report Issuance
- Technical Review
- Final Verification Report and Verification Statement Issuance

GHD's document review during the verification process was comprised of an evaluation of the following:

- The documentation, data and information is complete and comprehensive
- The monitoring methodologies are justified and appropriate for the specific Project Activity
- All aspects related to direct and indirect emissions, including leakage, are captured as applicable
- The calculation of GHG emission reductions is appropriate and uses conservative assumptions for estimating emission reductions
- The technical features of the Project Activity, as well as other information about the Project Activity have been sufficiently addressed
- The monitoring plan clearly identifies the frequency of, responsibility and authority for, monitoring, measurement, and data recording activities and sufficiently describes quality control/quality assurance/management control procedures
- The PD was completed pursuant to the Standard

During the verification process, the GHD Project Team considered both quantitative and qualitative information on emission reductions. Quantitative data was comprised of the monitoring report and accompanying information submitted to the GHD Project Team by the Project Proponent. Qualitative data was comprised of information on historic project details internal management controls, calculation procedures, and procedures for transfer, frequency of emissions reports, and review and internal audit of calculations/data transfers.

The outcome of the verification process was the creation of a Findings Assessment. The Findings Assessment was issued to the Project Proponent for response to any findings. Upon closing all findings identified by GHD, a Draft Verification Report was prepared. The Technical Reviewer completed a peer review of the Draft Verification Report, and there were no additional findings that required additional response from the Project Proponent. GHD issued a Draft Verification Report to the Project Proponent for review and comment. GHD then incorporated the Project Proponent's comments, as applicable and issued the Final Verification Report along with a completed Verification Representation.

The Verification Representation conclusion was based on the interaction of three key verification principles as follows:

1. Compliance with the monitoring plan
2. Accuracy
3. Quality of evidence

2.2 Document Review

Describe how the verification was performed as an audit where the project description, monitoring report and any supporting documents were reviewed, cross checked and compared with identified and stated requirements.

The VCS verification process relies heavily upon document review. The primary document for review is the Monitoring Report. The Project Proponent provided GHD with the Monitoring Report and revised Monitoring Report as detailed below:

Document Date	Date Issued to GHD	Version Number	Methodology
June 11, 2019	June 11, 2019	1	ACM0002 Version 09.0
March 13, 2020	March 13, 2020	2	ACM0002 Version 09.0

Document Date	Date Issued to GHD	Version Number	Methodology
April 2, 2020	April 2, 2020	3 (labelled as Version 1 in the Monitoring Report, but third version provided to GHD)	ACM0002 Version 9.0

The above submission was reviewed by GHD. The initial version of the Monitoring Report required update to Version 4.0 of the VCS Monitoring Report template, per Issue #5 in the Findings Assessment.

During the document review, GHD became familiar with the Project Activity in order to be able to compare the situation and status on site with the situation as described in the underlying documentation. GHD completed the following:

- Review of the data and information presented to verify completeness
- Review of the PD and Monitoring Report, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures
- Evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions
- Review of the last revision of the previous verification and validation reports
- Review of operation licenses from local authorities
- Cross-check of available documentation with the registered PD and Monitoring Report

GHD followed the audit trails and data sets on site for specific indicators, and cross-checked with the applicable records.

GHD raised Issue #14 requesting the Project Proponent provide evidence that data collection associated with the Project Activity meets data retention requirements of the VCS Standard which states that documents pertaining to verification must be kept for a minimum of two years after the end of the crediting period. WFECC stated the records for the Project Activity will be maintained for a minimum of five years and production data will be kept for the life of the project pursuant to Western Farmers Electric Cooperative Policy Bulletin No. 3-10: Records Retention Policy. GHD also observed during the Site Inspection that hard copies of the documentation pertaining to each year of the Project Activity operation are kept on-Site.

As part of the verification process, additional documentation supplemental to the Monitoring Report was requested and reviewed by GHD. This supplemental information included the following documents:

Documents	Description
Red Hills Wind Farm VCS Project Description dated November 2008	Registered Project Description
VCS Monitoring Report (multiple versions)	Draft Monitoring Report
Emission Reduction Calculator (multiple versions)	Emission Reduction Calculator
Northfork Electric Cooperative, Inc. Monthly Invoices	Northfork monthly invoices for Red Hills electricity consumption
Red Hills Monthly Invoices	Red Hills Wind Project, LLC monthly production invoices
RECs Confirmation Transaction (Balko Wind Facility and Rocky Ridge Facility)	Transaction record between buyer and seller for credits produced by Balko Wind Facility and Rocky Ridge Facility
Substation Battery Inspection and Power Transformer Tests	Documentation of substation battery inspection and power transformer tests performed at Red Hills in 2015
Deficiency Summary	Deficiency summary for Acciona
Green-E Energy Renewable Generator Registration Form and Attestation	Provided for four quarters in 2015 for the Red Hills Project
Red Hills Wind Farm Peak Summary for 2015	Peak Summary for 2015
Red Hills Meter Test Data 2015	Meter check for Serial No. 11207058
Red Hills Wind Farm 2015 Interval Report	Revenue meter data generation
Red Hills Wind Farm 2015	Revenue meter data generation and consumption for 2015
Revenue Meter Test Data	Meter test data Serial No. LT-0808A309-1
Red Hills 2015	Meter test data Serial No. 82093242
Red Hills Attestation Letter	Attestation that renewable environmental credits were not sold or claimed in any other crediting system and are currently available for VCU accreditation

Documents	Description
Red Hills 2015 MWH Summary	Hourly generation on a daily basis for 2015 for Red Hills
Renewable Energy Purchase Agreement	Renewable Energy Purchase Agreement between WFEC and Red Hills LLC
Red Hills Consumption Data	Excel file detailing electricity consumption by Red Hills on a monthly basis
Red Hills 2015	Check Meter data (generation and consumption) for 2015
Red Hills Environmental Permit Matrix	Letter dated December 16, 2018 Providing a Summary of Environmental Analysis and Permitting

2.3 Interviews

GHD conducted interviews throughout the course of the verification. GHD completed a Site Inspection for the verification on 19 September 2019. During this portion of the verification process, GHD was able to interview a series of project stakeholders regarding the Project Activity. Mr. Jason Clarke of GHD completed the Site Inspection. The following Project Stakeholders were interviewed by GHD:

Name of Interviewee	Company and Position	Details of Items Discussed
David Harris	Risk Management and Fuels Analyst	Major maintenance events and weather issues
Kyle Shutte	Acciona Site Manager	- Curtailments - Annual variation of emissions - Capacity factor of the Site
Steve Feltman	WFEC Lead Power Line Technician (at interconnection point only)	- Losses between the meters and point of inter-connect - Environmental regulations - Previous FAR from the first verification - Billing with SPP
Daniel Kennedy	WFEC Journeyman Power Line Technician (at interconnection point only)	- Calibration of meters and certificates - Meter data and SCADA system - QA/QC principles - Data collection and management

2.4 Site Inspections

The completion of a Site Inspection provided GHD with a level of assurance that the information provided within documentation from the Project Proponent and Technical Consultant is complete and accurate as it relates to the registered Project Activity. As stated above, GHD completed a Site Inspection for the verification on 19 September 2019. During the Site Inspection, GHD completed the following:

- A walkthrough of the Site and observation of the Project Activity's implementation/operation status
- Interview personnel with knowledge of the Project Activity and its implementation/operation to cross-check information provided; interviews may be conducted during the Site Visit, but may also be completed or continued by way of telephone or email. Details of the interviews are provided in Section 2.3 above
- Inspection of all monitoring equipment and a review of calibration and inspection data
- Request of information from personnel either not made previously available or deemed necessary following site walkthrough or following interviews
- Review of compliance related to the turbines and the registered VCS PD
- GHD reviewed turbines 3.05 and 7.06

GHD focused on the key areas identified as follows:

- An assessment of the implementation and operation of the Project Activity as per the registered PD
- A review of information flows for generating, aggregating, and reporting the monitoring parameters
- Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the monitoring plan in the PD
- A cross-check between information provided in the monitoring report and data from other sources such as plant log books, inventories, purchase records, or similar data sources
- A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the PD
- A review of calculations and assumptions made in determining the GHG data and emission reductions
- An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters
- An inspection of physical and organizational aspects of the Project Activity

GHD verified the Project Activity is located 10 miles north of Elk City in Western Oklahoma at the following grid coordinates:

Latitude: 35.5°N

Longitude: -99.4°W

2.5 Resolution of Findings

The verification findings were distributed to the Project Proponent via the Findings Assessment. GHD raised verification findings when there was an aspect of the Project Activity that required clarification, if a discrepancy was identified, if an aspect of the Methodology or Standard were not met, or if Project Activity documentation needed to be updated. GHD closed issues as they were addressed by the Project Proponent.

GHD has provided the final Findings Assessment in Appendix B, which contains the findings, responses, and any changes applied to Project Activity documents. The Project Proponent was required to complete the appropriate responses and to provide, where necessary, documentation as evidence of their assumptions and/or responses. A description of each finding and resolution are discussed throughout the remaining sections of this report. No material discrepancies were observed by GHD during the verification of the Project Activity.

The verification report and associated appendices document a total of seventeen (17) findings.

Upon review of the documentation and explanations provided by the Project Proponent, all findings were closed in a clear and transparent manner.

2.5.1 Forward Action Requests

No Forward Action Requests (FARs) were raised as part of the verification for this reporting period.

2.6 Eligibility for Validation Activities

No validation activities took place during the verification of this reporting period.

3 VALIDATION FINDINGS

No validation activities took place during the verification of this reporting period.

3.1 Participation under Other GHG Programs

Not applicable.

3.2 Methodology Deviations

Not applicable.

3.3 Project Description Deviations

Not applicable.

3.4 Grouped Project

Not applicable.

4 VERIFICATION FINDINGS

A detailed list of findings developed as part of the verification are provided in Appendix B and are discussed and referenced throughout this report.

4.1 Project Implementation Status

The Project Activity received its Validation Representation with the VCS dated 2 December 2008 as a Renewable Energy Industries type project under Sectoral Scope 1 defined by the UNFCCC and adopted by the VCS. The Project Activity was registered utilizing the approved consolidated large-scale methodology ACM0002 titled “Grid connected electricity generation from renewable sources”, Version 09.0 with a renewable crediting period of ten (10) years commencing on the date the wind farm begins commercial operation, which was 26 October 2008.

Western Farmers Electric Cooperative (WFEC) is the off-taker of the energy and environmental attributes under the terms of a long-term power purchase agreement. GHD reviewed the Power Purchase Agreement (PPA) for the Project Activity, per Issue #11.

Section 3.7 of the Standard states that *“The project start date is the date on which the project began generating GHG emission reductions or removals”*. The project reached commercial operation on 26 October 2008. The renewable 10-year crediting period began on 26 October 2008 and concluded on 25 October 2018. The stated crediting period is in accordance with the project crediting period Standard requirements. Monitoring data was provided for the 2015 monitoring period for the revenue meter owned by WFEC and the check meter owned by the Project Proponent. The monitoring data indicates the Project had planned downtime events in 2015:

- August 12, 2015 – Annual substation outage

The downtime event was also verified by Acciona per Issue #8 and Issue #17. GHD verified that the data collected in 2015 was in accordance with the monitoring requirements of the registered PD.

The Project Activity achieves GHG emissions reductions through the installation and operation of 82 Acciona Windpower AW-77/1500 1.5 MW turbines for a total rated nameplate capacity of 123 MW. Per Issue #10, Acciona confirmed no turbines were added or removed from the Project Activity during the monitoring period. The turbines are located in an area of rural and agricultural/grazing lands. Electricity generated by the turbines is upgraded from a 34.5 kV collection line rating to a 138 kV rating at the Project Activity's substation and then transferred via an overhead transmission line to the POI at WFEC transmission line.

The implementation status of the Project Activity was confirmed during the Site Inspection, specifically confirming the following details:

- At the time of the Site Inspection there were 82 turbines capable of operation with a total nameplate capacity of 123 MW.
- Monitoring of required parameters as per the approved PD is conducted via two (2) electricity meters; one (1) revenue meter owned by WFEC and one (1) check meters owned by the Project Proponent. Each of the meters is classified as a bi-directional meter in that they record electricity supplied to, and taken from, the grid. Each meter monitors the net electricity generated as per the approved Monitoring Plan. The revenue meter, as per the signed interconnection agreement, is the meter of record. The Project Proponent does not have access to the revenue meter.
- GHD reviewed turbines 3.05 and 7.06 and witnessed the rest of the turbines as further physical evidence of implementation.

No discrepancies were identified between the Project Activity and the registered PD.

GHD verified how the monitoring data was collected for the monitoring period during the Site Inspection on 19 September 2019. GHD reviewed the raw data from each turbine and then how the energy generation data is collected and stored from the Project Activity and determined that it was appropriate.

GHD reviewed the Renewable Energy Purchase Agreement for Wind Energy Resources between Western Farmers Electric Cooperative and Red Hills Wind Project, LLC, stating that WFEC owns all Environmental and Renewable Energy Credits for the Project Activity, dated February 25, 2009. It was also discussed during the Site Visit on 19 September 2019 that the Project Activity does not participate in any other system. GHD performed a check of other relevant registries and confirmed that the Project Activity does not participate in any other GHG programs or systems. Per Issue #15, GHD also reviewed an attestation letter from WFEC stating that all renewable environmental credits associated with the Project Activity's 2015 monitoring period have not been sold under any other crediting system during the crediting period.

This Project Activity contributes to sustainable development through the generation of renewable electricity.

4.2 Safeguards

4.2.1 No Net Harm

GHD reviewed the Environmental Analysis & Permitting report dated December 16, 2008 completed by HDR Engineering, Inc. Per Issue #16, GHD confirmed during the Site Visit that the Project Proponent actively takes steps to mitigate potential impacts and reviewed the United States Environmental Protection Agency (US EPA) Environment and Compliance History Online (ECHO) database. The ECHO database provided no information regarding regulatory requirements or information or indicate any violations. GHD also contacted the local Oklahoma Department of Environmental Quality and confirmed that there are currently no state regulations that apply to the Project Activity and no complaints have been received during the monitoring period.

4.2.2 Local Stakeholder Consultation

Stakeholder consultation occurred during the development phase of the Project Activity.

4.3 AFOLU-Specific Safeguards

This section is not applicable as the Project Activity is not an AFOLU project.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

4.4.1 Monitoring Parameters

The following is a list of monitoring parameter(s) that the Project Proponent measured and recorded in order to calculate the claimed emission reductions throughout the Monitoring Period:

Symbol	Monitoring Parameter Description (Units)	Frequency
EGy	Electricity supplied to the SPP Grid (MWh)	Continuous/Real-Time (electricity meter)
TEGy	Total electricity produced by the Project, including the electricity supplied to the grid and the electricity supplied to internal loads (MWh)	Continuous/Real-Time (electricity meter)

Per ACM0002, Version 09, the Project Proponent is only required to monitor the electricity supplied to the grid. Later versions of the methodology were updated to include the electricity back-fed into the Project via the parameter termed as "net electricity supplied to the grid". The monitoring of TEGy in accordance with the approved methodology is applicable only to hydro power plants in order to measure internal loads. However; as the precedent was set at the time of validation in addition to the first verification, WFEC has applied the consumption emissions in order to obtain net electricity generated. It is GHD's determination that this inclusion provides a conservative estimate of the total emission reductions.

4.4.2 Methods for Recording Monitoring Parameters

Emission reductions regarding this Project are entirely dependent upon the direct measurement of the electricity both supplied and taken from the SPP grid which combines to form the net electricity generated. The net electricity generated is measured directly at the point of interconnection to the SPP grid at the WFEC substation. Located within this substation are two separate electricity meters; the revenue (main) meter (SN#82093242) and the check meter (SN# LT-0808A309-01). The revenue meter is owned by WFEC and the check meter is owned by the Project Proponent. Each of the meters is classified as a bi-directional meter in that they record electricity supplied to, and taken from, the grid. Invoices tracking these electricity records were made available by the Project Proponent and WFEC. Net electricity generated is recorded in the units of MWh. GHD raised Issue #6 to ensure electricity consumption and production data was provided for both the revenue meter and check meter.

WFEC records the net electricity generation of the Project through the use of the revenue meter as stated above. The Project Proponent reviews the provided WFEC revenue meter values against their check meter values on a monthly basis. Invoices are provided from the Project Proponent to WFEC on a monthly basis stating the quantity of electricity supplied to the SPP grid. GHD noted for two months in the invoices, units of 1.00 UN were displayed. GHD raised this as Issue #2 and additional information was provided to justify units of MWh. In addition, GHD raised issue #3 regarding the formatting of the values contained in the invoice. This issue was also resolved.

The Project Proponent utilizes the data from the check meter in comparison to the revenue meter data supplied by WFEC to confirm the invoice quantities. Once the invoices are confirmed and any reconciliation is made, the appropriate payments are made. The Project Proponent and WFEC confirmed no reconciliations were made to the data, per Issue #13.

All data parameters recorded by the revenue meter are accessed only by the WFEC personnel. The Project Proponent personnel are able to access the check meter data via wireless interface. Additionally, the Project Proponent utilizes a Supervisory Control and Data Acquisition (SCADA) System to record only electricity output from the project substation. The Project Proponent accesses this information through the System Operations Centre, located in Chicago, Illinois. The Project Proponent then correlates the data on a monthly basis and invoices WFEC for the electricity input into the grid. The total amount of electricity back fed in to the Project is invoiced separately to the Project Proponent from Northfork Electric Cooperative Inc. (Northfork) on a monthly basis. GHD requested and reviewed the Northfork data and found no discrepancy, per Issue #1.

GHD raised Issue #7 regarding the electricity consumption for the Administration building, and where consumption is accounted for. Acciona stated that the Administration building is metered through the utility. Any auxiliary power requirements are metered and billed by the utility. GHD notes that this meter and associated electricity consumption pertaining to the administration building is not included in the Project Activity. However, it was determined through the verification that the electricity consumed by the administration building does not result in a material misstatement.

It is GHD's opinion that methods employed by the Project Proponent and WFEC meet the requirements of the registered VCS PD and additionally provide a level of redundancy with the monitoring of net electricity generated with two separate meters.

4.4.3 Calculation of Emission Reductions

The value of net electricity supplied by the Project Activity is multiplied by the combined margin CO₂ emission factor for grid connected power generation that was established as an ex-ante parameter during the validation stage. The combined margin CO₂ emission factor for this crediting period is 0.67 tCO₂/MWh per the registered PD and Monitoring Report.

As the Project Activity is displacing only carbon dioxide emissions from electricity production the resulting number value is then multiplied by the global warming potential of carbon dioxide as follows:

- $GWP\ CO_2 = 1\ tCO_{2e}/1\ tCO_2$

GHD raised Issue #4 to obtain the emissions calculations spreadsheet. The calculations used to determine the total emission reductions by the Technical Consultant and Project Proponent are as follows:

Total Emission Reductions Calculation

Total emission reductions are calculated as follows:

$$ER_y = BE_y - PE_y - L_y$$

Where:

BE_y = Baseline emissions in year y (tCO₂e/year)

PE_y = Project emissions in year y (tCO₂e/year)

L_y = Leakage emissions in year y (tCO₂e/year)

Baseline Emissions Calculation

Baseline emissions are calculated as follows:

$$BE_y = EG_y * EF_y$$

Where:

EG_y = Quantity of net electricity generation that is supplied by the project plant to the grid in year y (MWh/year)

EF_y = Combined margin CO₂ emission factor (0.67 tCO₂/MWh, as established during validation)

Project Emissions Calculation

There are no project emissions from the Project Activity.

Leakage Emissions Calculation

Leakage emissions do not require quantification based on the registered PD.

Calculation Results

GHD reviewed the calculation of emission reductions and did not identify any errors or discrepancies.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

Identify the evidence used to determine the GHG emission reductions and removals and describe the steps taken to assess the sufficiency of quantity, and appropriateness of quality, of the evidence. Include details of any cross-checks performed on the reported data and how the following were assessed:

- The reliability of the evidence, and the source and nature of the evidence (external or internal, oral or documented) for the determination of GHG emission reductions or removals.
- The information flow from data generation and aggregation, to recording, calculation and final transposition into the monitoring report.
- Where the project description does not specify calibration frequency of monitoring equipment, the appropriateness of implemented calibration frequency.

Provide an overall concluding statement with respect to the sufficiency of quantity, and appropriateness of quality, of the evidence used to determine the GHG reductions and removals.

GHD requested and reviewed evidence to ensure the relevance, consistency, transparency, completeness, accuracy, and conservativeness of the statements and calculations made.

In accordance with Article 7, Section 7.4 of the Southwest Power Pool Interconnection Agreement for Gen-2002-005, Red Hills Wind Project, the Transmission Owner is required to inspect and test all Transmission Owner-owned Metering Equipment upon installation and at least once every two years thereafter.

If metering equipment fails to register, or if the measurement made by metering equipment during a test varies by more than two percent from the measurement made by the standard meter used in the test, the Transmission Owner shall adjust the measurements by correcting all measurements for the period during which metering equipment was in error by using Interconnection Customers check meters if installed. If no such check meters are installed or if the period cannot be reasonably ascertained, the adjustment shall be for the period immediately preceding the test of the metering equipment equal to one-half the time from the date of the last previous test of the metering equipment.

The following table summarizes the calibrations and accuracy testing completed on the metering equipment. Based on GHD's review of the calibration certificates that were provided, one of the serial numbers was not consistent with what was reviewed on Site. This issue was resolved per Issue #12.

Meter	Serial #	Manufacturer Calibration Frequency	Interconnection Agreement Acceptance Test Frequency	Initial Factory Calibration Date	Accuracy Testing Date
Revenue Meter Manufacturer: Transdata Model: EMS-60	82093242	Calibration not required (digital device). Manufacturer does not specify frequency of accuracy checks.	Typically done annually but required once every 2 years at minimum.	15 October 2008	26 August 2015 25 September 2014
Check Meter Manufacturer: Schneider Electric Model: PowerLogic ION8600	LT-0808A309-01	Calibration not required (digital device). Manufacturer does not specify frequency of accuracy checks.	In accordance with Good Utility Practice.	11 May 2009	28 August 2015 05 August 2014

GHD has determined that the Technical Consultant and Project Proponent have provided sufficient documentation to verify the quality of the data used to quantify GHG emission reductions. While not required for this Project Activity, the use of the check meters to compare to the revenue meter provides a level of redundancy in the determination of electricity generation.

4.5.1 Sampling of Data and Re-Calculation of Emission Reductions

GHD requested the full data set from the Technical Consultant and Project Proponent. Invoices for electricity supplied to the grid and electricity supplied by the grid for the Project Activity were provided. Consolidated raw data of electricity meter readings was also provided. GHD was successfully able to re-calculate the emission reductions based on the raw data received.

GHD raised Issue #9 requesting the Project Proponent provide details of the capacity factor (%) for the Project Activity for the 2015 monitoring period. The annual capacity factor for 2015 was approximately 36.1 percent, which further verifies the operation of the Project Activity and magnitude of emissions associated with the data collected. This provided further evidence that the data reviewed was indicative of the overall operation of the Project Activity through the monitoring period.

4.5.2 Comparison of Calculated Versus Projected Emission Reductions

The comparison between quantity of emission reductions calculated during the monitoring period and the emission reductions projected by the registered PD is presented in the table below.

Year	Projected Emission Reductions (per the registered PD) (tCO ₂ e)	Actual Emission Reductions (per the 2015 Monitoring Report) (tCO ₂ e)	Difference (tCO ₂ e)	Percent Difference (%)
2015	293,839	258,920	-34,919	-13.49%

As the projected values in the registered PD are based around many assumptions and other default inputs (i.e. wind patterns), it is difficult to accurately predict the emission reductions achievable during a given monitoring period. It is GHD's opinion that the actual calculated emission reductions for the monitoring period are acceptable in comparison to the projected emission reductions.

4.6 Non-Permanence Risk Analysis

The Project Proponent was not required to complete a non-permanence risk analysis as this is not an AFOLU project.

5 VERIFICATION CONCLUSION

GHD's verification determined that the Project does comply with the criteria for projects and their GHG emission reductions or removals as described in Version 4 of the VCS Standard. GHD is issuing a qualification based on the calibration requirements for the on-Site flow meter not being met.

GHD commenced verification activities for this project on 04 April 2019 (submission of Verification Plan to the Project Proponent) and concluded verification activities associated with this project on 28, April, 2020.

The table below describes the baseline emissions or removals, project emissions or removals and net GHG emissions reductions or removals in each year of the Project as well as total values for the Project. GHD has included the signed *VCS Verification Deed of Representation* as Appendix C.

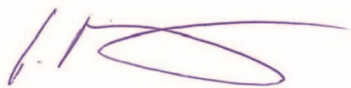
Verification period: From 01 January 2015 to 31 December 2015

Verified GHG emission reductions and removals in the above verification period:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2015	258,920	0	0	258,920
Total	258,920	0	0	258,920



Jason Clarke, P.Eng. (Lead Verifier and Technical Expert)



Gordon Reusing, PE, P.Eng. (Technical Reviewer and Technical Expert)

APPENDIX A: VERIFICATION PLAN



Verification Plan

Red Hills 123 MW Wind Power Project

Technical Consultant:
Carbon Solutions Group
Project Proponent:
Red Hills Wind Project

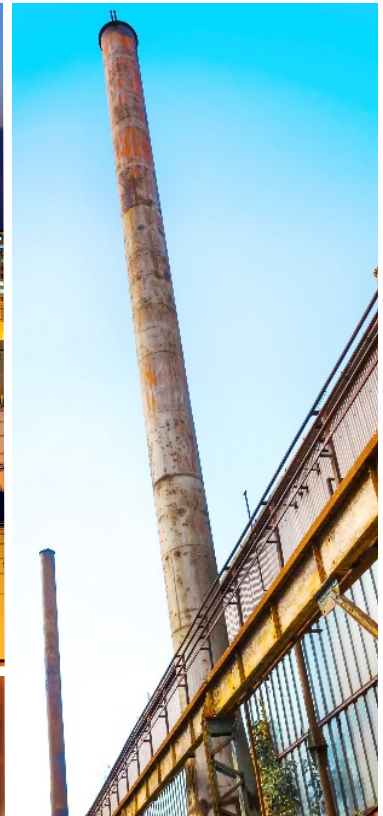




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1. Introduction

Carbon Solution Group (Technical Consultant) retained GHD Limited (GHD), to complete an independent third-party verification of the Red Hills 123 MW Wind Power Project (Project Activity), Verified Carbon Standard ID: 288 located in Southern Custer and Roger Mills counties under the requirements of the Verified Carbon Standard (VCS). Red Hills Wind Project, LLC (Red Hills) is the Project Proponent. The verification will be of the 2015 monitoring period (January 1 to December 31, 2015).

Western Farmers Electric Cooperative (WFEC) is the off-taker of the energy and environmental attributes under the terms of a long-term power purchase agreement.

The VCS is established under Verra to provide a global standard for both validation and verification projects on a voluntary basis.

GHD is a VCS-recognized GHG Validation/Verification Body (VVB) and is accredited by the American National Standard Institute (ANSI)¹ under ISO 14065 to provide organizational and project level validation and verification services.

GHD completed the verification pursuant to the relevant requirements of the VCS guidance (the Program Guide and Standard) as well as translational guidance from the UNFCCC CDM. As detailed in Section 5.1.1 of the Standard, *“Verification is the periodic ex-post independent assessment by a validation/verification body of the GHG emission reductions and removals that have occurred as a result of the project during the monitoring period, conducted in accordance with the VCS rules.”* The objective of GHD, on behalf of the VCS, is to ensure that only Project Activities that meet the established criteria receive a positive and unconditional verification statement. This Verification Plan has been prepared in accordance with the requirements presented in the following documents:

- VCS Program Guide, dated 19 September 2019, Version 4.0 (VCS Program Guide)²
- VCS Standard, dated 19 September 2019, Version 4.0 (VCS Standard)³
- VCS Validation and Verification Manual, dated 19 October 2016, Version 3.2 (VCS VVM)⁴
- ISO 14064-3:2006 Specification with guidance for the validation and verification of greenhouse gas assertions

In accordance with the VCS Program Guide, eligible GHG emissions reductions projects are to be evaluated by an accredited Validator/Verifier who has been approved under an accredited GHG program. GHD is a recognized Validator/Verifier under the VCS for projects within the following sectoral scopes:

- Sectoral Scope 1 - Energy industries (renewable/non-renewable sources)

¹ ANSI is a member of the International Accreditation Forum (IAF).

² https://verra.org/wp-content/uploads/2019/09/VCS_Program_Guide_v4.0.pdf

³ https://verra.org/wp-content/uploads/2019/09/VCS_Standard_v4.0.pdf

⁴ https://verra.org/wp-content/uploads/2018/03/VCS_Validation_Verification_Manual_v3.2.pdf



- Sectoral Scope 4 - Manufacturing industries
- Sectoral Scope 5 - Chemical industry
- Sectoral Scope 10 - Fugitive emissions from fuels (solid, oil, and gas)
- Sectoral Scope 12 - Solvents use
- Sectoral Scope 13 - Waste handling and disposal

2. Verification Objective

GHD is to provide the Project Proponent and the VCS with assurance that the 2015 Monitoring Report contains no material discrepancy and is prepared in accordance with VCS Program Guide and VCS Standard as well as the translational guidance from the UNFCCC CDM.

GHD, as an independent third-party recognized as a VVB by the VCS (Registration Number 027), is responsible for reviewing the 2015 Monitoring Report including accompanying materials, previous VCS Verification and Validation Reports, and the VCS Project Description (PD).

Per the VCS VVM, during verification VVBs must evaluate the Monitoring Report and assess the following:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated PD. This includes ensuring conformance with the monitoring plan.
- The extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.

3. Level of Assurance

The verification will be conducted to a reasonable level of assurance.

4. Materiality

Per the VCS Standard, *"The threshold for materiality with respect to the aggregate of errors, omissions and misrepresentations relative to the total reported GHG emission reductions and/or removals shall be five percent for projects and one percent for large projects."*

Based on the reported emission reductions, the Project Activity is a project, therefore the materiality was set at five (5) percent.

5. Verification Standards

For the verification, GHD applied the VCS Program Guide, the VCS Standard, and the VCS VVM.



6. Verification Criteria

For this verification, GHD applied the following criteria:

- VCS Program Guide, dated 19 September 2019, Version 4.0 (VCS Program Guide)
- VCS Standard, dated 19 September 2019, Version 4.0 (VCS Standard)
- VCS Validation and Verification Manual, dated 19 October 2016, Version 3.2 (VCS VVM)
- UNFCCC CDM ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 09.0 (Methodology)
- ISO 14064-3:2006 Specification with guidance for the validation and verification of greenhouse gas assertions

7. Scope of Services

The scope of services completed by GHD are as follows:

- Verification of the Red Hills 123 MW Wind Power Project located in Oklahoma, U.S.A for the monitoring period of January 1, 2015 through December 31, 2015 under the requirements of the VCS.

This Project Activity falls under Sectoral Scope 1 – Energy industries (renewable/non-renewable sources), which is one of the sectoral scopes for which GHD is accredited. For the purposes of the works associated with the verification scope of work, all correspondence with respect to this Project Activity was with WFEC.

The Verification activities were completed pursuant to the most up-to-date related rules, requirements, regulations, modalities, criteria, guidelines, emission reductions yield, and principles in relation to the PD supplied by the Project Proponent. The Project Activity utilizes the UNFCCC CDM methodology ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 09.0.

GHD reviewed the PD, Monitoring Report, and related information and prepare a Verification Report and Verification Deed of Representation (Verification Representation) for the monitoring period. GHD submitted the Verification Report and Verification Representation to WFEC for submission to the VCS Registry.

8. Verification Team

The Verification Team for this Project Activity was established to provide the Project Proponent with a fully capable and qualified project team with specific knowledge of the local area as well as the requirements of the applicable VCS project protocols. As for any assurance project, GHD pairs auditing expertise with technical expertise in order to provide all required aspects of an assurance process. For this verification assignment, the Verification Team is comprised of accredited engineers, including specialists in renewable energy and other related projects. The resources



indicated will be focused on this verification activity to ensure that the assignment is completed in accordance with the indicated schedule.

The Verification Team consists of the following members:

Team Leader and Technical Expert – Jason Clarke, B.Eng.

Jason is a Lead Verifier and has been with GHD since 2012. Jason has practical and facility-specific experience associated with a range of greenhouse gas (GHG) validation and verification activities. Jason is a Lead Verifier under the California Air and Resources Board (ARB) and an offset project specialist in Livestock and Ozone Depleting Substances (ODS). Jason is also Lead Verifier for the verification of a variety of Ontario based facilities under O.Reg. 452/09 and 390/18. Jason is also a Lead Verifier and Landfill Project Specialist under the Climate Action Reserve. Further, Jason has been a validation/verification team member for a variety of GHG Validation and Verification projects registered under ANSI and UNFCCC Clean Development Mechanism (CDM).

Jason has been involved in the preparation of GHG Validation and Verification plans, issues logs, draft and final validation/verification reports, and findings assessments for various GHG projects associated with the Ontario Ministry of the Environment and Parks (MECP), ANSI, TCR, Massachusetts Department of Environmental Protection (MassDEP), Verra (VCS), and the UNFCCC CDM. Jason also has experience with the internal and external auditing related to GHG Verification and Validation projects in Ontario, Quebec, Alberta, British Columbia, and Massachusetts.

Role of Team Leader and Technical Expert: As Team Leader, Mr. Clarke was the primary contact for WFEC unless otherwise delegated. The Team Leader was responsible for establishing that no conflicts of interest are present prior to initialization of the work. During the verification Mr. Clarke was responsible for preparing and/or reviewing and issuing the findings assessments as well as the transfer of material to the Independent Technical Reviewer when required. Mr. Clarke was present during the site visit.

Team Member and Verifier – Michelle Hirst

Ms. Hirst has over 8 years of experience preparing emission reports, as well as verifying offset projects and emission reports. Her capabilities have broadly involved verifying fugitive emissions, ozone depleting substances, forestry, mine methane capture, and livestock offset projects under the ARB, Climate Action Reserve (CAR), American Carbon Registry (ACR), and Verra (formerly Verified Carbon Standard), as well as verifying emission reports submitted under the British Columbia (BC) Reporting Regulation, Alberta Environment and Parks (AEP) Specified Gas Emitters Regulation (SGER), and Ontario Regulation (O. Reg.) 390/18 in Canada, and corporate emission reports submitted under the Global Reporting Initiative. Ms. Hirst is an ARB accredited Lead Offset Verifier, an Offset Project Specialist for livestock and ODS projects, and a CAR accredited Lead Verifier and a Landfill Project Specialist.

Role of Team Member: Ms. Hirst was responsible for establishing that no conflicts of interest are present prior to initialization of the work. During the verification Ms. Hirst was responsible for preparing and/or reviewing and issuing the findings assessments as well as the transfer of material to the Technical Reviewer when required.



Team Member and Verifier – Callie Churchill, B.Eng.

Ms. Churchill is a Junior Environmental Consultant at GHD and graduated from the University of Guelph with a Bachelor's Degree in Environmental Engineering. Ms. Churchill has been with GHD since 2016. Ms. Churchill has greenhouse gas (GHG) validation and verification experience under the Alberta Environment and Parks Specified Gas Reporting Regulation, Ontario Regulation 390/18, the British Columbia Reporting Regulation, the Alberta Emissions Offset Registry, the California Air Resources Board, and the UNFCCC Clean Development Mechanism. Ms. Churchill has been involved in the preparation of verification plans, sampling plans, calculation workbooks, verification reports, and findings assessments for the projects.

Role of Team Member: Ms. Churchill was responsible for completing re-calculations of the emission reductions, reviewing calibration certificates for relevant electricity meters, and reviewing other supporting documents. During the verification Ms. Churchill was responsible for preparing and/or reviewing and issuing the findings assessments as well as the transfer of material to the Technical Reviewer when required.

Technical Reviewer and Technical Expert – Gordon Reusing, M.A.Sc., P.E., P. Eng.

Mr. Reusing holds a Masters of Science Degree in Engineering from the University of Waterloo. He has over 20 years of extensive Canadian and US industrial sector experience, including the cement manufacturing sector, and has completed many GHG quantification studies for a wide variety of facilities. Mr. Reusing is very familiar with the GHG intensive processes and sources. Mr. Reusing is identified as an air emissions expert for quantification of emissions reductions in accordance with GHD's role as a DOE in the UNFCCC. Mr. Reusing's responsibilities include air emissions quantification, economic assessments, and project characterization for projects relating to municipal, solid and hazardous waste management, energy industries, manufacturing industries, and chemical industries. Mr. Reusing has acted as a Lead Verifier and Technical Expert for verifications of offsets and compliance reports under the Alberta Specified Gas Emitters Regulation, verifications and validations under British Columbia's GHG reporting and offsets regulations, validations under the Climate Registry (TCR) programme and validations under The Gold Standard programme.

Role of Technical Reviewer and Technical Expert: As the Technical Reviewer and Technical Expert, Mr. Reusing was responsible for the third party review of the verification report prepared by the Team Members against the requirements of the VCS specifically providing technical expertise for the overall independent review process. Mr. Reusing provided further questions or comments to the Team Leader upon review and ensured through the Team Leader that these questions have been addressed accordingly.

9. Verification Process

The main components of the GHD verification process are as follows:

- Document Review
- Preparation of Assessment List and Completion of a Site Visit
- Verification Assessment and Issuance of Findings Assessment



- Response to Findings Assessment
- Draft Verification Report Issuance
- Final Verification Report Issuance
- Technical Review and Verification Representation

The timelines associated with each of these items are discussed in the sections to follow.

9.1 Overview of Verification Process

The Verification Team assessed and verified that the implementation of the Project Activity and the steps taken to report emission reductions, comply with the VCS criteria and relevant guidance provided by the VCS. The verification included a review of relevant documentation, records, and an on-site visit.

During the verification process, the Verification Team considered both quantitative and qualitative information on emission reductions. Quantitative data is comprised of the monitoring reports submitted to the Verification Team by the Project Proponent. Qualitative data is comprised of information on internal management controls, calculation procedures, and procedures for transfer, frequency of emissions reports, and review and internal verification of calculations/data transfers.

The verification conclusion was based on the interaction of three key verification principles as follows:

1. Compliance with the monitoring plan
2. Accuracy
3. Quality of evidence

9.2 Verification Findings

During the verification process, the Verification Team may have identified issues related to the Project Activity's ability to meet VCS requirements and achieve credible emission reductions. Although there are different methods of reporting such results, it is imperative that these issues are transparently identified, discussed, and concluded in the Verification Report.

If during the verification of the Project Activity, the Verification Team identified issues that needed to be addressed to confirm that the Project Activity meets the VCS requirements, the Lead Verifier issued a Findings Assessment to the Project Proponent.

Iterations of these requests were continued until the Lead Verifier could adequately resolve or "close out" the identified findings, as applicable. Findings may include additional data requests, clarification requests, or correction requests.



9.3 Site Visit

GHD completed the Site Visit component of the verification on 19 September 2019. GHD completed the following items during the Site Visit:

- A walkthrough of the site and observation of the Project Activity's implementation/operation status.
- Interviewed personnel with knowledge of the Project Activity and its implementation/operation to cross-check information provided; interviews were conducted during the Site Visit.
- Inspection of all monitoring equipment and a review of calibration and inspection data.
- Requested information from personnel either not made previously available or deemed necessary following site walkthrough or following interviews.

9.4 Reporting

The Verification Report describes the verification process, any findings raised, resolution of findings, and conclusions reached by the VVB during the verification. GHD used the most recent VCS Report Template.

The results of the verification gave the necessary input for the Verification Representation. The Verification Representation has only been provided for a positive verification opinion. Irrespective of whether or not the Verification Representation could be provided, the Verification Report will be sent to the VCS Registry. The Verification Report provides all required details identified in Section 5.3.9 of the VCS Standard:

- Description of the level of assurance of the validation or verification.
- Description of the objectives, scope and criteria of the validation.
- Description as to whether the data and information supporting the GHG assertion were hypothetical, projected and/or historical in nature.
- Inclusion of the validation/verification body's conclusion on the GHG assertion, including any qualifications or limitations.

The Verification Report states the volume of verified GHG emission reductions or removals generated during the monitoring period.

10. Risk Assessment

GHD followed a risk-based verification approach. As such, GHD identified the key reporting risks related to the claimed emission reductions and assessed to what extent the project operator's control systems are adequate for mitigating any perceived reporting risks.

Key reporting risks that are not sufficiently addressed by the project operator's control system represents residual risks. The Verification Team conducted a detailed verification to investigate the residual risks. Key issues in verification include, but are not limited to, verification of correct use of emission factors, correct use of conversion factors, and consistency in aggregation of emissions



data. Wherever practical, direct reading instruments are to be used to ensure that any reporting risks are kept with equipment and instrumentation performance limits.

Potential Risk Area	Percentage of total Site Emissions (%) and Percent Change of Source Specific Emissions Year Over Year	Risk Type (Inherent, Control, Detection)	Risk Level (High, Medium, Low)	Justification
Data Acquisition and Control: - Net Electricity Generated	100% (6.7percent decrease from 2014 verification)	Inherent	Low	There are redundant meters, one revenue meter and one check meter. The revenue meter is controlled by a third party and the other by the Project Proponent. Therefore, the inherent risk has been set to low.
		Control	Low	There are two electrical meters where the same data is collected therefore the control risk is set to low.
		Detection	Low	Corroboration between the two sets of meter data allowed for identification of errors in the meter data. Therefore there is a low risk of not detecting an error.
Compliance: - Implementation with PD - Implementation with Monitoring Plan	N/A	Inherent	Low	Project Activity and monitoring has been established since 2008. Inherent risk is therefore set to low.
		Control	Low	There have been no modifications to the Project Activity or monitoring over time. The revenue meters are calibrated by a third-party. Therefore, the control risk has been set to low.
		Detection	Low	Since the implementation of the PD has been established since 2008 and the monitoring is completed with a meter that are third-party calibrated (and the Project Proponent owns a check meter), there is a low risk of not detecting an error.



Potential Risk Area	Percentage of total Site Emissions (%) and Percent Change of Source Specific Emissions Year Over Year	Risk Type (Inherent, Control, Detection)	Risk Level (High, Medium, Low)	Justification
Accuracy: - Calibrations - Data checks - Consolidations	N/A	Inherent	Low	Accuracy of the metered data is based electricity production meters calibrated by a third-party, therefore inherent risk is low.
		Control	Medium	Given one set of data is collected from each of the two electricity production meters there is a medium risk that there may be a discrepancy between the two sets of data, therefore the control risk is set to medium.
		Detection	Low	GHD reviewed all the data, collection methods, meter calibration certificates, and associated documentation, therefore there is a low risk of not detecting an error.

11. Sampling Plan

GHD has prepared the below draft sampling plan for the verification.

Data/Information Description	Percentage of total Site Emissions (%)	Data/Information Source	Collection Frequency	Sample Size/Assessment Method
Net Electricity Generated	100%	Electricity meters	Monthly, Aggregated Annually	100 percent of data will be sampled including revenue meter and check meter data
Emission Factor	N/A	Fixed data point from PD	N/A	Value is fixed (ex-ante) as stated in the PD and validated
Calibration Records	N/A	Electricity meter calibration records	Specified by electricity meter manufacturer	Review all calibration records applicable to the monitoring period



Data/Information Description	Percentage of total Site Emissions (%)	Data/Information Source	Collection Frequency	Sample Size/Assessment Method
Detailed Process Overview	N/A	- Review of Process Details - Process flow diagram for the Facility	N/A	- Review during Site Visit - Interview Project Proponent/ Technical Consultant personnel as applicable
Back up of data acquisition systems	N/A	- General Data Management System - Controls and QA/QC procedures - Document retention policy	N/A	- Review frequency of data backup - Interview Project Proponent/Technical Consultant personnel as applicable
Data acquisition and flow from meters to data collection/process monitoring system software to data historian	N/A	- Project Proponent - Technical Consultant	N/A	- Review data systems - Interview Project Proponent/ Technical Consultant personnel as applicable
Compliance with PD	N/A	Project Description	N/A	- Site Visit - Monitoring Plan - Interview Project Proponent/Technical Consultant personnel as applicable
Compliance of the Monitoring Plan	N/A	- Project Description - Monitoring Plan	Annual	- Ensure Monitoring Plan and supporting documents are complete, verifiable, and in accordance with VCS requirements - Review any changes to the Project Activity, as applicable
Accuracy	N/A	Electricity Meters	Continuous records and calibration records	Review calibration certificates and meter data

12. Verification Timelines

GHD is committed to providing efficient and effective services to all of its clients. In order for GHD to maintain a strict schedule, it is additionally the responsibility of WFEC to maintain adherence to the proposed schedule.



The following table presents the final timelines for the verification. A key component to maintaining the proposed timelines is the timely and complete response of the Project Proponent to findings.

Table 12.1 Proposed Verification Timeline

Date/Timeline	Milestone	GHD Deliverable
Start Date (March 3, 2019)	Contract is Duly signed by WFEC and GHD	Duly signed contract
Start Date (April 4, 2019)	GHD submitted a Verification Plan and WFEC provides VCS Monitoring Report, Monitoring Plan, and PD	Verification Plan
Documentation Review	Verification Team reviewed the documentation and formulates findings and issues a Summary of Findings to WFEC	Summary of Findings
Site Visit (September 19, 2019)	Verification Team conducted a site visit for the Project Activity	Not applicable
Findings Assessment Review – Client Dependent	WFEC submits documentation addressing all findings in a single submission package to GHD for the Project Activity	Not applicable
Findings Closeout	GHD reviewed the additional supporting documentation and any changes to the PD or the Monitoring Report. GHD provides WFEC with additional/revised findings. Upon closure of all findings GHD issued the Draft Verification Report to Technical Reviewer.	Findings Assessments(s)
Draft Verification Report	Final review of the Monitoring Report and Draft Verification Report by the Technical Reviewer. Revisions to the Draft Verification Report to address Technical Review comments.	Draft Verification Report
Final Verification Report	Revisions to the Draft Verification Report to address WFEC comments, if necessary. Preparation of Final Verification Report and Statement.	Submit of the Final Verification Report and Statement to VCS

13. Closing

The Verification Plan is considered to be a dynamic document that required modification and adaptation to conditions as encountered during the completion of the Verification process. GHD communicated the changes to the Verification Plan with WFEC throughout the verification.



All of Which is Respectfully Submitted,

GHD

A handwritten signature in blue ink, appearing to read 'Jason Clarke'.

Jason Clarke, Team Leader and Lead Verifier

A handwritten signature in blue ink, appearing to read 'Gordon Reusing'.

Gordon Reusing, Technical Reviewer and Technical Expert



about GHD

GHD is one of the world's leading professional services companies operating in the global markets of water, energy and resources, environment, property and buildings, and transportation. We provide engineering, environmental, and construction services to private and public sector clients.

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APPENDIX B: FINDINGS ASSESSMENT

Appendix B

Findings Assessment
Red Hills 123 MW Wind Power Project
2015 Monitoring Period Verification

Rev. No.	Date Issued
0	June 13, 2019
1	August 1, 2019
2	October 4, 2019
3	November 14, 2019
4	February 14, 2020
5	April 16, 2020

#	Findings	Explanation/Response	Changes applied to Project Documents	Status
1	Please provide the Northfork electricity consumption invoice from November 2015. Each of the other invoices for the year have been received and reviewed by GHD.	The outstanding electricity consumption invoice was provided on June 25, 2019.	None.	Closed
2	GHD noted that for the months of January and September 2015, the Red Hills electricity production invoices state production values of 1.00 UN. GHD notes that the rest of the monthly invoices provide production values in MWh. GHD requests that Red Hills clarify the units for the January and September invoices and the equivalent MWh, if possible.	The following response was provided to GHD: "Attached is a summary from WFEC's WIMP reporting system verifying the January and September 2015 Red Hills generation on an hourly basis. January 2015 generation is 23,306 and the price is \$57.16. September 2015 generation is 36,838 and the price is \$57.41. Prices escalate in June each year. You can verify the price increase in June 2015 with the attached May and June 2015 invoices if you wish. Please let me know if this information is not sufficient to meet the request."	None.	Closed
3	The Red Hills electricity production invoices appear to have the periods and commas in different positions in some of the invoices (e.g. 30.513,00 MWh for the month of February 2015). GHD requests that Red Hills clarify if this value on the February 2015 invoice is correct.	The following response was provided to GHD: "Attached is the WFEC February 2015 WIMP generation summary report that matches the 30,513.00 MWH. Please let me know if this is sufficient to meet your request #3." The WIMP generation summary reports for the remaining months were provided.	None.	Closed
4	GHD requests that Red Hills provide the emissions calculation spreadsheet for the 2015 monitoring period.	The calculation spreadsheet was provided to GHD on June 11, 2019. GHD requests that Red Hills provide an updated calculation spreadsheet that clarifies the units applied to the values presented in the calculation spreadsheet.	An updated calculation spreadsheet was provided.	Closed
5	GHD requests that Red Hills provide the 2015 Monitoring Report.	The Monitoring Report was provided to GHD on June 11, 2019. GHD is currently in review. GHD identified that the existing monitoring report is using Version 3.0 of the VCS Template. Please update to Version 4.0 of the of the VCS Template.	An updated Monitoring Report was provided.	Closed
6	Please provide the raw monthly revenue meter and check meter data (electricity production and consumption).	Please advise if the data provided is for the revenue meter or check meter. GHD requires data for both meters, as well as electricity consumption data or whether or not that is captured in the meter data. Data from both the check meter and the revenue meter have been provided. It appears the revenue meter captures electricity consumption data in addition to the electricity production data (two sets of electricity data). Only one set of electricity data was provided for the check meter. Please confirm the check meter does not register electricity consumption data, or provide electricity consumption data from the check meter. Please clarify the data included in the spreadsheet titled "Red Hills Consumption data" provided on January 17, 2020. The email states the spreadsheet includes both production and consumption data, however this is not in line with the values presented. In addition the values appear to be rounded, and not the raw values from the check meter. Please provide the raw data values for the check meter. Red Hills provided an Excel file for the Red Hills meter, with both production and consumption data.	None.	Closed

**Findings Assessment
Red Hills 123 MW Wind Power Project
2015 Monitoring Period Verification**

Rev. No.	Date Issued
0	June 13, 2019
1	August 1, 2019
2	October 4, 2019
3	November 14, 2019
4	February 14, 2020
5	April 16, 2020

#	Findings	Explanation/Response	Changes applied to Project Documents	Status
7	Please provide clarification relating to the metering of the Administration building and the electricity consumed by it. Please provide electricity consumption for the Administration Building in 2015 or identify whether or not it is included in the metering for the entire site.	GHD received a Northfork Electric Cooperative Inc invoice (file "10794-001 RH NOVEMBER 2015") from Red Hills on June 11, 2019. GHD requests that Red Hills clarify if this invoice is applicable to the electricity consumption from the administration building. In addition, the last page of the invoice appears to be incomplete, GHD requests that Red Hills clarify if there is applicable information missing from this invoice. Acciona clarified that the Administration building is metered through the utility. Any auxiliary power requirements are metered and billed by the utility. Red Hills provided the last page of the invoice.	None.	Closed
8	Please provide logs or similar documentation of key maintenance and weather events in 2015, such as dates of planned and unplanned outages, and the nature, duration, and details of each event. Please identify if there were any major changes from 2014 to 2015 in terms of maintenance, weather, and/or outages.	Acciona states there was an annual substation outage 8/12/2015. GHD will confirm this outage during the data review. GHD has reviewed and it also appears there were outages on the following dates: - January 1-2, 2015 - December 28-31, 2015 GHD identified that these outages did not have a significant impact (i.e. >5%) on the year-over-year emissions.	None.	Closed
9	Please provide the capacity factor for the 2015 monitoring period (percentage of running time for the year at full capacity). Please clarify if the "RED HILL WIND FARM PEAK SUMMARY FOR 2015.txt" file provided by Red Hills contains this information.	Acciona provided monthly capacity factors for the Project Activity.	None.	Closed
10	Please identify if there were any turbines added or removed from the Project Activity in 2015.	Acciona confirmed no turbines were added or removed from the Project Activity in 2015.	None.	Closed
11	Please provide details of the agreement between Red Hills and Western Famers Electric Company for the generation and ownership environmental attributes (i.e. VCUs).	Western Farmers Electric provided the Power Purchase Agreement for the Project. GHD reviewed Article 10 Environmental Credits.	None.	Closed
12	Please provide calibration certificates for all of the meters (check and revenue meters) on-Site with their serial numbers. GHD has received the calibration certificate for the meter with serial number 11207058. Please clarify which meter this is applicable to.	GHD identified during the Site Visit on September 19, 2019 that the serial number for the Red Hills Revenue meter matches that of calibration certificate provided in the "Revenue Meter Test data.pdf" file. However GHD identified that for the WFEC meter the serial number observed on-Site was 82093242 and the serial number provided in the "Red Hills meter test 2015.xlsx" file is 11207058. Please provide the appropriate calibration certificate for the WFEC revenue meter. The following serial numbers are stated in the Monitoring Report: Meter of Record: 82093242 Check Meter: LT-0808A309-01 GHD has reviewed the calibration certificates associated with each meter for the 2015 reporting year. Red Hills previously provided a calibration certificate for meter serial no. 11207058. Please clarify what meter this pertains to. The following response was provided: "On item #12, I think we just sent the wrong meter number and this meter needs to be disregarded. Please advise if you feel you are missing and additional meters. Both Red Hills and WFEC are of the understanding that all the relevant meters have been submitted."	None.	Closed
13	Please clarify if any adjustments were made to the data as a result of any discrepancies between the check meter and revenue meter in 2015.	Acciona confirmed no adjustments were made to the data as a result of discrepancies between the check meter and revenue meter in 2015.	None.	Closed

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#	Findings	Explanation/Response	Changes applied to Project Documents	Status
14	Please provide evidence that data collection associated with the Project Activity meets data retention requirements of the VCS Standard which states that documents pertaining to verification must be kept for a minimum of two years after the end of the crediting period.	Western Farmers Electric provided the following statement regarding document retention: "The records for the project will be maintained for a minimum of five years and production data will be kept for the life of the project pursuant to Western Farmers Electric Cooperative Policy Bulletin NO. 3-10: Records Retention Policy. Please let me know if you have any questions."	None.	Closed
15	Please provide a written attestation relating to whether or not the credits claimed for the Project Activity have been claimed under any other crediting system(s) during the crediting period and if any RECs were sold in 2015. GHD received a transaction receipt for RECs from 2018 and a copy of the agreement with Carbon Solutions Group for REC sales on June 11, 2019 and requests that Red Hills clarify if this is applicable to REC sales that occurred in 2015 or if it also applies to VCUs.	The Red Hills attestation letter was provided on June 28, 2019. GHD received a transaction receipt for RECs from 2018 and a copy of the agreement with Carbon Solutions Group for REC sales on June 11, 2019 and requests that Red Hills clarify if this is applicable to REC sales that occurred in 2015 or if it also applies to VCUs. The following response was provided: "Also, in regards to #15, the agreement with Carbon Solution Group is with WFEC not Red Hills. This agreement is for the 2015 VCUs currently being verified at the Red Hills facility."	None.	Closed
16	Please provide any operating permits for the Project Activity as well as an information regarding environmental compliance or violations.	GHD reviewed the applicable permits for the Site during the Site Visit on September 19, 2019. GHD reviewed the ECHO database and supporting information, and confirmed that the Project has no outstanding violations associated with their environmental permits.	None.	Closed
17	Please provide a summary of any major downtime events or issues that occurred in 2015 at the Site, as applicable.	Red Hills provided the following statement: "...there were no major downtime events in 2015. The only event was the Annual substation outage – 8/12/2015"	None.	Closed

APPENDIX C: VERIFICATION DEED OF REPRESENTATION

VCS VERIFICATION DEED OF REPRESENTATION

BY

GHD LIMITED

THIS DEED OF REPRESENTATION is made on April 29, 2020

BY

GHD LIMITED

455 Phillip Street, Waterloo, ON, N2L 3X2

(as **VVB**)

THIS DEED WITNESSES as follows:

1. **INTERPRETATION**

1.1 In this Deed:

"Accountholder" means the holder of an account in the Verra Registry;

"AFOLU" means agriculture, forestry and other land use;

"GHG" means greenhouse gas;

"GHG Program" means a formal or organized program, scheme or arrangement for the recognition of activities leading to Reductions, or the crediting or issuance of instruments representing, or acknowledging, Reductions;

"Project" means Red Hills 123 MW Wind Power Project;

"Project Crediting Period" means the time period for which GHG emission reductions or removals generated by the Project are eligible for issuance as VCUs (the rules with respect to the length of such time period and the renewal of the project crediting period are set out in the *VCS Standard*);

"Project Ownership" means the legal right to control and operate the project activities. Distinct from proof of right;

"Project Proponent" means the individual or organization that has overall control and responsibility for the Project, or an individual or organization that together with others, each of which is also a Project Proponent, has overall control or responsibility for the Project. The entity(s) that can demonstrate Project Ownership in respect of the Project. For the avoidance of doubt where an individual executes this Representation in their capacity as an authorized office holder of the company who is the Project Proponent, this Representation is made by the company, not the authorized office holder;

"Reduction" means a reduction or removal of one tonne of CO₂e caused by the activities of a Project during the Project Crediting Period;

"Validation/Verification Body" or "VVB" means an organization approved by Verra to act as a validation/verification body in respect of providing validation and/or verification services in accordance with the VCS Program Rules;

"VCS Program" means the GHG Program operated by Verra which establishes the rules and requirements that operationalize the VCS to enable the validation of GHG projects and the verification of GHG emission reductions and removals;

"VCS Program Rules" means the rules and requirements set out in the *VCS Program Guide*, the *VCS Standard* and the other VCS Program documents, as such rules and requirements may be updated from time to time;

"Verification Report" means the written report of verification covering the Reductions generated by the Project from 1-JANUARY-2015 to 31-DECEMBER-2015 and prepared by the VVB in accordance with the VCS Program Rules; and

"Verified Carbon Unit" (VCU) means a unit issued by, and held in the Verra Registry representing the right of an Accountholder in whose account the unit is recorded, to claim the achievement of a Reduction that has been verified by a validation/verification body in accordance with the VCS Program Rules. Recordation of a VCU in the account of the Accountholder at the Verra Registry is *prima facie* evidence of that Accountholder's entitlement to that VCU.

"Verra Project Database" means the database that provides public access to all project and VCU information, including retirement and tracking of the AFOLU pooled buffer account (and serves similar functions for other Verra programs);

- 1.2 **"Verra Registry"** means the registry used by Verra that ensures all required Project and program documents have been submitted, maintains accounts of VCUs, issues and ensures the seamless flow of VCUs between registry accounts, and maintains custody and records of VCU legal ownership; Documents referred to in this Deed but not defined shall be the VCS Program documents, as updated from time to time, to which the relevant term relates.

2. REPRESENTATIONS

- 2.1 I am the Validation/Verification Body in relation to the verification of the Project.

- 2.2 I hereby represent and warrant that:

- 2.2.1 I have independently verified the Reductions generated by the Project in accordance with the VCS Program Rules;
- 2.2.2 In relation to any validation findings and conclusions provided in the Verification Report, I have independently validated the Project's compliance with the VCS Program requirements as set out in the VCS Program Rules; and
- 2.2.3 All factual information that I provide in relation to this Deed or have provided in the Verification Report is to the best of my knowledge following due inquiry true, accurate and complete in all material respects and I have not made or provided, and will not make or provide, false, fraudulent or misleading statements or information in relation to this Deed or the Verification Report.

- 2.3 I hereby acknowledge and agree that:

- 2.3.1 The following persons may rely on and enforce the terms of this Deed:
- (a) Verra;
 - (b) each person who is an Accountholder holding VCUs relating to the Project at any given time;
 - (c) each person on whose behalf VCUs relating to the Project were retired by an Accountholder; and

- (d) each of the successors and assigns of those persons listed in clauses 2.3.1(a), 2.3.1(b) or 2.3.1(c);

2.3.2 Neither Verra, nor any of its respective affiliates, directors, employees, agents, licensors and/or contractors, shall be liable with respect to any claims whatsoever arising out of this Deed or erroneous information within the Verification Report submitted to the Verra Registry for indirect, consequential, special, punitive or exemplary damages, including, without limitation, claims brought against Verra by Accountholders, Project Proponents, other Validation/Verification Bodies or any other third party. This paragraph shall apply regardless of any actual knowledge or foreseeability of such damages;

2.3.3 I have read, understood and will abide by the VCS Program Rules; and

2.3.4 Verra has an absolute right to amend any of the VCS Program Rules at any time and shall not bear any liability for loss or damage or liability of any kind sustained by the Validation/Verification Body or any other party involved in the Project in any way under the VCS Program as a consequence of such amendment.

3. GOVERNING LAW AND JURISDICTION

This Deed is governed by and interpreted in accordance with English law, and the English courts shall have exclusive jurisdiction to settle any dispute arising from or connected with this Deed including a dispute regarding the existence, validity or termination of this Deed or the consequences of its nullity.

4. SOVEREIGN IMMUNITY

To the extent that the Validation/Verification Body enjoys any right of immunity from set-off, suit, execution, attachment or other legal process with respect to its assets or its obligations under this Deed, the Validation/Verification Body waives all such rights to the fullest extent permitted by law.

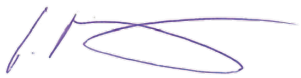
5. COUNTERPARTS

This Deed may be executed in any number of counterparts, each of which when executed and delivered is an original and all of which together evidence the same deed.

6. DELIVERY

This Deed is delivered on the date written at the start of the Deed.

EXECUTED by GHD Limited as a deed



Gordon Reusing

Signature of director

Name of director

Signature of director/secretary

Name of director/secretary