

Verification Report for:
Oldman 2 Wind Farm Offset Project / 2920-9437

Proponent:
Oldman 2 Wind Farm Ltd.

Prepared by:
KPMG Performance Registrar Inc.

Prepared for:
Alberta Environment & Parks

Version:
Final

Date:
February 14, 2018

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*Instructions are in italics throughout and **should not be deleted** when report is complete. Some instructions are specific to the verification of facilities and for offset projects. The document is not restricted but **do not** alter the format, the layout, the headings or the overall 'look and feel' of the document. If it is more useful to paste information outside of the text box, use the empty line just below the text box to drop text or tables in. This should not change the headings or the formats. There are several dropdown boxes in the document that must be completed.*

- Complete report in Verdana 10pt font (no italics).
- After the report is complete, right click the table of contents and 'update field' which will update page numbers in Table of Contents.
- If an instruction only applies to facilities or only applies to offsets indicate 'not applicable'.
- Appendix F is available for additional tables, diagrams etc.

1.0 Summary – Offset Project

Item	Description
<p>Project Title</p> <p><i>Enter project title (must match the registry project title)</i></p>	Oldman 2 Wind Farm Offset Project
<p>Project Description</p> <p><i>Provide a brief description of the project and baseline conditions.</i></p>	The project generates wind powered electricity that displaces electricity generated from non-renewable energy sources in Alberta.
<p>Project Location</p> <p><i>Include the latitude and longitude for each unique location or installation. Include legal land location if applicable and other information identifying the unique location.</i></p>	<p>The Oldman 2 Wind Farm Offset Project is located within Alberta, approximately 10km north east of the Town of Pincher Creek. The Project is located within the Municipal District of Pincher Creek No. 9.</p> <p>Latitude: 49° 34' 59.494"</p> <p>Longitude: 113° 50' 31.319"</p>
<p>Project Start Date</p> <p><i>Enter the project start date.</i></p>	July 16, 2014
<p>Offset Start Date</p> <p><i>Enter the start date for offset credit generation.</i></p>	September 1, 2014
<p>Offset Crediting Period</p> <p><i>Enter the offset crediting period, including the offset start date. Include day, month year.</i></p>	September 1, 2014 to August 31, 2022
<p>Reporting Period</p> <p><i>Enter the reporting period being verified.</i></p>	According to the Project Plan, the expected lifetime of the Project is 20 years.
<p>GHG Assertion (Actual Emission Reductions/Sequestration Achieved)</p> <p><i>Enter the actual emissions reductions / sequestration for the reporting period. Enter serial numbers if available.</i></p>	The greenhouse gas (GHG) emission reduction assertion for the Oldman 2 Wind Farm Offset Project is 86,818 tonnes of CO ₂ e for the period January 1, 2017 to December 31, 2017.
<p>Protocol</p> <p><i>Indicate the relevant protocol (if applicable)</i></p>	Alberta Environment Quantification Protocol for Wind-Powered Electricity Generation (March 2008, Version 1)

Ownership

Enter offset project owner.

The Project is 100 percent owned by Oldman 2 Wind Farm Ltd. and managed by Apex Wind Asset Management. Ownership in Oldman 2 Wind Farm Ltd. is 100 percent held by IKEA Properties Limited. IKEA will own and control all of the environmental benefits from the Project through Oldman 2 Wind Farm Ltd. Environmental benefits are not transferred under any landowner agreements.

Project Activity

State how the project activity meets the eligibility requirements

The project generates wind powered electricity that displaces electricity generated from non-renewable energy sources in Alberta.

Project conformance with the Alberta offset eligibility criteria is described in Section 4.3.

Project Contact

Enter contact name, company name, mailing address, phone number and email address.

John Harris
Oldman 2 Wind Farm Ltd.
1065 Plains Road East
Burlington, Ontario L7t 4K1
Phone: +31 (0)71 56 57 193
Email: john.harris@ikea.com

Verifier

Verifier name, verifier's company name, address, phone number email etc.

Chris Ridley-Thomas, RP.Bio, CPA, CA, EP(EMSLA)
President, KPMG Performance Registrar Inc.
777 Dunsmuir Street
PO Box 10426
Vancouver BC V7Y 1K3
Phone: 604 691 3088
Email: cridleythomas@kpmg.ca

Verification Team Members

Include verification team members, roles, training, training dates and qualifications.

Lead verifier: Chris Ridley-Thomas, RP.Bio, CPA, CA, EP(EMSLA)
Verification team member: Sander Jansen, MSc.
Verification team member: Hilda Garza Villarreal, MSc.
Technical Reviewer: Roopa Davé, CPA, CA

Designated Signing Authority

Enter the designated signing authority for this verification.

Chris Ridley-Thomas, RP.Bio, CPA, CA,
EP(EMSLA)

Verification Strategy

Describe the verification strategy used for the verification, including rationale for the approach. Note, if a controls reliance is used, provide justification for how the project is able to support this approach.

The main elements of our verification were as follows:

In relation to project eligibility and ownership:

- confirm start date described in the Project Plan against commissioning certificate;
- review eligibility criteria in the approved protocol and compare to disclosures in the Project Plan; and
- review of contractual agreement regarding offset ownership rights.

In relation to quantification of GHG emission reductions:

- comparison of baseline and project emission calculations to the required methodologies in the protocol;
- agreement of emission factors to supporting documentation in the approved protocol and/or required sources of emission factors;
- verifying data disclosed in the Project Report against the associated source records;
- review of meter calibration records; and
- re-performance of a sample of calculations to ensure conformance with the relevant methodology.

For a full description of the procedures performed, the sampling plan and identified risk factors, refer to Appendix A Verification and Sampling Plan.

The selected approach was primarily a substantive approach given the ready availability of third party data to support the project assertions.

1.1 Summary – Facility

Item	Description
Facility Name and Company Name <i>List company name and facility name.</i>	N/A
Facility Description <i>Provide a brief description of the facility.</i>	N/A
Baseline Emissions Intensity Description <i>List the approved BEIA and the baseline years.</i>	N/A
Reporter Contact <i>Enter contact name, company name, mailing address, phone number and email address.</i>	N/A
GHG Assertion <i>Enter the actual emissions, production, emissions intensity and the reduction target being verified.</i>	N/A
Verifier <i>Verifier name, verifier's company name, address, phone number email etc.</i>	N/A
Verification Team Members <i>Include verification team members, roles, training, training dates and qualifications.</i>	N/A
Designated Signing Authority <i>Enter the designated signing authority for this verification.</i>	N/A

2.0 Introduction

Provide an introduction to the facility or project, the verification, and the background.

For Offset Project: summary of offset project baseline, changes to the baseline since project start date and summary of changes at the project since the offset project start date or baseline period.

For Facilities: Description of compliance or baseline report, facility/project boundary, facility identification information, GHG historical performance, summary of changes since the baseline or since the last compliance report.

The Oldman 2 Wind Farm Offset Project is a renewable energy project that generates GHG emission reductions through wind-powered electricity generation. The Project consists of 20 turbines totaling 46 MW of gross capacity.

The baseline condition for wind power facilities consists of the generation of an equivalent quantity of electricity from blended generation sources with a defined emissions intensity of 0.59 tonnes of CO₂ equivalent (CO₂e) per MWh. There have been no changes to the baseline since the project start date. The Project emissions include natural gas combustion for space heating at the Operations and Maintenance (O&M) facility, gasoline combustion for on-site vehicles, electricity consumption for lighting and power, and sulphur hexafluoride (SF₆) leakage from the switchgear. Also included in Project emissions are fuel extraction and processing indirect emissions, as required by the Protocol.

The Project is 100 percent owned by Oldman 2 Wind Farm Ltd. and managed by Apex Wind Asset Management. Ownership in Oldman 2 Wind Farm Ltd. is 100 percent held by IKEA Properties Limited. IKEA will own and control all of the environmental benefits from the Project through Oldman 2 Wind Farm Ltd. Environmental benefits are not transferred under any landowner agreements.

KPMG Performance Registrar Inc. (KPMG PRI) was engaged by Oldman 2 Wind Farm Ltd. to express an opinion as to whether the Oldman 2 Wind Farm Offset Project's GHG emission reduction assertion and offset credits for the period January 1 – December 31, 2017 are presented fairly in accordance with the relevant criteria, in all material respects.

2.1 Objective

Describe the objective of the verification (should include expressing an opinion).

The objective of the verification is to express an opinion as to whether Oldman 2 Wind Farm Ltd.'s GHG emission reduction assertion and offset credits for the period January 1, 2017 – December 31, 2017 for the Oldman 2 Wind Farm Offset Project are reported fairly in accordance with the relevant criteria, in all material respects.

2.2 Scope

Define the scope in terms of: geographical, organizational, activities and processes, sources, sinks, categories and greenhouse gases included (considering the completeness of the inventory), GHG assertion time period.

For offset verifications: include the serial range (i.e. XXXX-XXXX-XXX-XXX-XXX-XXX to XXXX-XXXX-XXX-XXX-XXX) if assigned (i.e. in the case of government verification a serial range will be available, otherwise not applicable).

For Facilities: ensure all specified gases and source categories are evaluated. Include list of negligible emission sources and justification for Emission Performance Credits (EPCs). Include listing of end products.

The scope of the verification is the net offset credit generated for the Project, as described in Oldman 2 Wind Farm Ltd.'s Oldman 2 Wind Farm Offset Project Report dated February 6, 2018 for the period January 1 – December 31, 2017.

Serial number: not applicable (not available at the date of the verification report).

2.3 Level of Assurance

The verification was conducted to a reasonable level of assurance.

Choose type of verification from the dropdown box above.

Provide explanation on level of assurance.

The level of assurance is consistent with the requirements of the Standard for Verification Carbon Competitiveness Incentive Regulation (December 2017, Version 1.0).

2.4 Criteria

Outline the program criteria used and relevant supporting documentation (acts, regulations, protocols, standards, guidance documents, project documentation etc).

This verification was carried out in accordance with the following criteria:

- Alberta Environment Quantification Protocol for Wind-Powered Electricity Generation (March 2008, Version 1);
- Standard for Greenhouse Gas Emission Offset Project Developers (December 2017, Version 1.0);
- Standard for Verification Carbon Competitiveness Incentive Regulation (December 2017, Version 1.0);
- Climate Change and Emissions Management Act, S.A. 2003, c. C-16.7;
- Carbon Competitiveness Incentive Regulation, Alberta Regulation 255/2017; and
- Specified Gas Emitters Regulation (SGER).

2.5 Materiality

Define the materiality of the verification.

Quantitative materiality is set at 5% of the reported offset credit

3.0 Methodology

Statement that the verification is performed according to ISO 14064-3.

Summary of the assessments/tests/reviews/evaluations that were conducted during the verification.

The verification is performed according to ISO 14064-3.

The main elements of our verification were as follows:

In relation to project eligibility and ownership:

- confirm start date described in the Project Plan against commissioning certificate;
- review eligibility criteria in the approved protocol and compare to disclosures in the Project Plan; and
- review of contractual agreement regarding offset ownership rights.

In relation to quantification of GHG emission reductions:

- comparison of baseline and project emission calculations to the required methodologies in the protocol;
- agreement of emission factors to supporting documentation in the approved protocol and/or required sources of emission factors;
- verifying data disclosed in the Project Report against the associated source records;
- review of meter calibration records; and
- re-performance of a sample of calculations to ensure conformance with the relevant methodology.

For a full description of the procedures performed, the sampling plan and identified risk factors, refer to Appendix A Verification and Sampling Plan.

3.1 Procedures

Description of how the verification was conducted including: description of the nature, scale and complexity of the verification activity, confidence and completeness of the responsible party's GHG information and assertion, assessment of GHG information system and its controls, assessment of GHG data and information, assessment of GHG information system and controls, assessment against criteria, evaluation of the GHG assertion.

Describe steps of the verification including planning, assessment, site visit, off-site verification, and report preparation.

Describe how the risk based approach was implemented in the sampling plan. Identify categories of risk including inherent risk, and detection risk (organization and verifier). Include the Verification Plan with the Sampling Plan in Appendix A. Paste the risk assessment table in this section.

The verification was completed according to the Verification Plan (refer to Appendix A).

Planning

A risk based approach was followed in establishing our sampling plan and determining our procedures. The risk assessment considers the inherent risk of material errors and our understanding of the project proponent's information systems and related management controls that are used to generate the GHG assertion in order to design verification procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Given the presence of third party records to support both electricity generation and consumption, a primarily substantive approach was taken within the sampling procedures, as this was considered to be the most efficient way to manage detection risk in this particular circumstance.

The risk assessment and related sampling procedures can be found in the table on page 10.

Site Visit

Once the sampling plan is developed, a site visit to the wind farm is undertaken to execute the identified procedures, focusing on confirming the physical existence of the turbines, the specific metering of the project and electricity storage capacity. The site visit also collects or corroborates evidence supporting operating emissions, such as vehicles, buildings, crane use and SF6 use.

Off-Site Verification

Subsequent to the site visit, electricity generation and consumption data is reconciled with third party records for the meters observed on site. Calculations for other emission types are reviewed and inputs compared to observations from the site visit.

The sampling plan and related KPMG procedures are amended where necessary during the course of the verification to address any implications of unexpected findings or errors.

Contracts are reviewed to determine ownership of offsets associated with the wind farm.

Report Preparation

The final GHG assertion is reconciled against the GHG calculator prepared for the project. Emission factors are checked to ensure they remain current and the calculation methodology is compared to the required methodology in the protocol.

	Risk Factor	Inherent Risk	Control Risk	Overall risk	KPMG Procedure
1.	Electricity consumption for reporting period does not accurately reflect the available data	Low (supporting documentation from third parties should be available)	High	Low	<ul style="list-style-type: none"> a) Site visit and walk through of process for data collection and reporting. b) Cross-check identified meters against up to date calibration records. c) Cross-check electricity consumption data in final GHG spreadsheet against third party data.
2.	Electricity generation for reporting period does not accurately reflect the available data	Low (supporting documentation from third party should be available)	High	Low	<ul style="list-style-type: none"> a) Site visit and walk through of process for data collection and reporting. b) Cross-check identified meters against relevant calibration records. c) Cross-check electricity generation data in final GHG spreadsheet against third party data. d) Sample maintenance logs noting significant shut-downs, start-ups or process adjustments and cross-check against generation data.

3.	Fuel use (e.g. for vehicles, space heating, back-up generator) during reporting period is not accurately reflected in the reported data	Low (supporting documentation from third parties should be available)	High	Low	<ul style="list-style-type: none"> a) Site visit to assess sources of fuel used. b) Review quantification methodology for determination of vehicle emissions. c) Review quantification methodology for determination of crane use emissions. d) Cross-check natural gas consumption data in final GHG spreadsheet against third party data.
4.	Releases of SF6 are not accurately reflected in the reported data	Low (SF6 pressure check-ups are part of routine inspection activities)	High	Low	<ul style="list-style-type: none"> a) Compare inspection reports to final GHG spreadsheet.
5.	Offset credit ownership	Low (signed agreements transferring ownership of credits should be available for review)	High	Moderate	<ul style="list-style-type: none"> a) Obtain signed ownership contracts and amendments and corroborate transfer of credit ownership. b) Obtain evidence that any REC sales have not been double counted with offsets claimed.
6.	Completeness of the emission sources, sinks and reservoirs	Low (SSR's should be clearly identifiable)	High	Low	<ul style="list-style-type: none"> a) Site visit to assess project boundaries. b) Site visit to assess the physical existence of a sample of the turbines. c) Site visit to confirm emission sources / sources of fuel used. d) Site visit to confirm presence/absence of electricity storage.
7.	Emissions factors are not appropriate	Low (emission factors are published in publicly available documents, and should be confirmed by Alberta Environment and Parks)	High	Low	<ul style="list-style-type: none"> a) Agree emission factors to appropriate sources, including the Alberta Environment and Parks Carbon Offset Emission Factors Handbook. b) Re-perform all calculations involving emission factors.

3.2 Team

List verification team members including peer reviewer(s).

Describe the qualifications and training of the team members and peer reviewer(s) including dates of training and certifications.

For Offsets: fill in the sample Statement of Qualification provided and included in Appendix B.

For Facilities: include the Statement of Qualifications from the facility compliance form in Appendix B.

The verification team consists of the following team members:

- Lead verifier: Chris Ridley-Thomas
- Verification team member: Sander Jansen
- Verification team member: Hilda Garza Villarreal
- Technical Reviewer: Roopa Davé

Relevant experience and training of team members:

Team member	Education	Experience and training
Chris Ridley-Thomas	RP.Bio, CPA, CA, EP(EMSLA)	1, 2, 3, 4, 5, 6, 7, 8
Sander Jansen	MSc.	1, 3, 4, 5
Hilda Garza Villarreal	MSc.	1, 3, 4, 5
Roopa Dave	CPA, CA	1, 3, 4, 5, 6, 8

Experience and training notations:

1. Team member has conducted research with respect to the Alberta greenhouse gas offset system as part of the preparation for the engagement.
2. Team member has successfully completed the ISO 14064 Part 3 GHG Validation and Verification of GHG Assertions lead auditor course.
3. Team member has prior audit experience directly related to GHGs.
4. Team member has prior experience specific to Windfarm Offset Projects.
5. Team member has sufficient knowledge with respect to the sinks and sources associated with windfarms.
6. Team member is a Chartered Professional Accountant in Canada.
7. Team member is an ISO 14001 Environmental Management Systems Lead Auditor.
8. Team member has prior experience in financial auditing.

3.3 Schedule

Provide a list or table of verification activities and dates. Indicate when the verification was completed.

- Verification planning and document review: January 3 – February 2, 2018
 - On-site Verification: January 16, 2018
 - Verification Completion and Reporting: February 5 – February 14, 2018
- The verification was completed on February 14, 2018.

4.0 Results

Add introduction to results section here, if desired.

4.1 Assessment of Internal Data Management and Controls

Provide a summary the information system(s) and its controls for sources of potential errors. Include information on the selection and management of data, process for collecting and consolidating data, data accuracy systems, design and maintenance of the GHG system, the systems and processes that support the GHG information system and results from previous assessments if applicable.

A reasonable assurance engagement considers the control environment in place when designing and conducting tests to evaluate the GHG assertion. These tests support our opinion on the GHG assertion and are not designed to support a separate opinion on the effectiveness of internal controls over GHG assertions.

Based on the procedures performed, the following process for collecting and consolidating GHG data was noted:

- Each turbine is metered and monitored through a dedicated system: Supervisory Control and Data Acquisition (SCADA). SCADA is managed and operated 24/7 by Apex Wind Asset Management staff.
- Additionally, there is an electronic meter located at the Oldman 2 Wind Farm substation to capture the electricity consumption and generation for the entire wind farm. Rodan Energy Solutions is contracted by Oldman 2 Wind Farm Ltd. to inspect and test (in-situ) the substation meter per the Alberta Electric System Operator (AESO) testing intervals.
- Once Rodan Energy Solutions is satisfied with the metered information, the data is forwarded to AESO who in turn prepare the monthly statements showing the amount of electricity entering the grid.
- Apex Wind Asset Management staff upload the electricity generation and consumption data from Rodan Energy Solutions and AESO into the GHG assertion spreadsheet for preparation of the Project Report.
- Project emissions associated with maintenance vehicles are calculated based on a combination of surrogate parameters and informed estimates, and entered manually into GHG assertion spreadsheet.
- Project emissions associated with natural gas consumption are calculated based on a combination of utility invoices and informed estimates, and entered manually into the GHG assertion spreadsheet.
- Project emissions associated with SF6 leaks at switch gear, are identified through monthly inspections at the substation, and subsequently entered manually into the GHG assertion spreadsheet.

- At year end, the GHG assertion spreadsheet is reviewed by Apex Wind Asset Management representatives, by reconciling AESO generation data against Rodan Energy Solution generation data, and performing data integrity checks.

Some deficiencies were noted in the process for collecting and consolidating GHG data, as per finding 17-02 in Section 4.5. We concur with Oldman 2 Wind Farm Ltd. that these deficiencies do not compromise the GHG assertion.

4.2 Assessment of GHG Data and Information

Provide a summary of the information found during the verification of the GHG data and a summary of the GHG Assertion that was assessed.

For Facilities: Confirm that the quantification methodologies that were used in the compliance report are the same as those reported in the BEIA.

For Offset Projects: Confirm that the quantification methodologies that were used by the project proponent are the same as those described in the project plan. Indicate which quantification methodologies were used by the project proponent.

Per the Quantification Protocol for Wind-Powered Electricity Generation (March 2008, Version 1), the following quantification approach for GHG emission reductions is required:

- Emissions reduction = Emissions(baseline) – Emissions(project)
- Emissions(baseline) = Emissions(electricity generation)
- Emissions(project) = Emissions(fuel extraction and processing) + Emissions(facility operation) + Emissions(on-site electricity storage system)

Additionally, the Protocol requires that the quantification of emission reductions achieved by the Project is based on actual measurement and monitoring.

Based on the procedures performed, it was noted that:

- The quantification of fuel use in maintenance vehicles is based on a combination of surrogate parameters and informed estimates, whereas the Protocol prescribes direct metering or reconciliation of fuel volumes. Direct fuel consumption data (volume) was not available for Oldman 2 Wind Farm Ltd. to calculate emissions from vehicles in accordance with the Protocol methodology. KPMG assessed the parameters and assumptions used in the calculation of emissions associated with maintenance vehicles, based on mileage, and conservativeness, as required by the Protocol. GHG emissions from maintenance vehicles equal 0.02% of the GHG assertion.
- The quantification of natural gas consumption at the O&M facility is based on utility invoices for the period January 1 – December 21, 2017 and estimates for the period December 22 – December 31, 2017, whereas the Protocol prescribes direct metering or reconciliation of fuel volumes. Direct metered data was not available for Oldman 2 Wind Farm Ltd. for the period December 22 – December 31, 2017 to calculate emissions from natural gas consumption in accordance with the Protocol methodology. KPMG assessed the parameters and assumptions used in the calculation of emissions associated with natural gas consumption for the respective period, based on confirmed consumption data for the remaining months, and conservativeness, as required by the Protocol. GHG emissions from natural gas consumption equal 0.01% of the GHG assertion.
- The quantification methodology employed by Oldman 2 Wind Farm Ltd. for all other emission sources is consistent with the Protocol.

With the exception of the items noted above, the quantification methodology employed by Oldman 2 Wind Farm Ltd. is consistent with the Oldman 2 Wind Farm Offset Project Plan, dated October, 2017.

4.3 Assessment against Criteria

Provide a description of how eligibility criteria is met or not met.

For Offset Project: Complete Table 1 to indicate if the GHG Assertion conforms to the Regulation and Standard for Greenhouse Gas Emission Offset Project Developers eligibility criteria.

For Facilities: Delete Table 1 and Indicate if verification criteria are met or not met and explain.

Table 1: Offset Criteria Assessment

Offset Eligibility Criteria	Assessment
Reduction or sequestration occurs in Alberta	The Project occurred in Alberta. GHG offsets created are linked directly to activities within the Province.
Result from actions not required by Law at the time the action is taken	Project activities are the result of voluntary actions taken. The Project condition is not required by law.
Result from Actions taken on or after January 1, 2002 and occur on or after January 1, 2002	The Project was implemented after January 1, 2002.
Reduction or sequestrations is real and demonstrable	The resulting emission reductions are quantified in the Project Report in accordance with the approved Protocol.
Quantifiable and measureable	The Project Report describes how the quantification of reductions was carried out in accordance with the approved Protocol.
Verified by a third party verifier that meets the requirements in Part 1 for the Standard for Verification.	The verifier meets the requirements under Part 1 for the Standard for Verification.

4.4 Evaluation of the GHG Assertion

The verification assessment is that the GHG Assertion meets the requirements of the Carbon Competitiveness Incentive Regulation

Provide an assessment of the evidence collected during the verification. Determine if the data and information available support the GHG assertion. Provide a conclusion on whether the assertion meets the materiality requirements and the level of assurance agreed to at the beginning of the verification process.

Based on our examination, in our opinion the GHG Assertion for the Oldman 2 Wind Farm Offset Project for the period January 1 – December 31, 2017 is presented fairly in accordance with the relevant criteria, in all material respects.

4.5 Summary of Findings

Provide a summary of material and immaterial discrepancies expressed in tonnes and as net and absolute error in Table 2. Include whether the discrepancy was an understatement or an overstatement.

Include a more detailed description and log of results in Appendix C the "Issues Log". This log will include both resolved and unresolved issues from the verification. Unresolved issues should be brought forward to Table 2.

We agree with management's assessment that the observations listed in the table below are not material to the GHG assertion.

Table 2: Summary of Findings

Number the finding with the year and provide a unique # for each finding.

Note: A detailed description of all material and immaterial findings should be provided in Table 3 of Appendix C.

Provide only a summary statement (1-4 sentences) for each unresolved immaterial finding and each material finding (resolved or unresolved). If the finding is a resolved material finding, then put the tonnes net and absolute in the summary description column and indicate n/a in the net and absolute columns. Do not include the tonnes in the total error calculation.

Indicate the type of error (qualitative or quantitative).

Indicate the Source Category (for facilities) or the Source/Sink (for offsets).

Indicate if the finding is an understatement or overstatement.

Provide both net and absolute error in tonnes of CO₂ eq and as a % of the assertion.

Provide the total net error and the total absolute error in tonnes of CO₂ eq and as a % of the assertion.

Result #	Type	Summary Description of Finding Source Category or Source/Sink	Understatement/Overstatement	Tonnes CO ₂ eq % net	Tonnes CO ₂ eq % absolute
17-01	Quantitative	KPMG noted that a stationary back-up generator was used for a period of 44.3 hours at the substation. Diesel consumed by this generator is not accounted for in the project emissions.	Overstatement	0.02%	16.4 tCO ₂ e
17-02	Qualitative	Based on the procedures performed, KPMG noted that: <ul style="list-style-type: none"> The quantification of fuel use in maintenance vehicles is based on a combination of surrogate parameters and informed estimates, whereas the Protocol prescribes direct metering or reconciliation of fuel volumes. KPMG assessed the parameters and assumptions used in the calculation of emissions associated with vehicle use, and determined that GHG emissions from maintenance vehicles equal 0.02% of the GHG assertion. 	n/a	n/a	n/a

- The quantification of natural gas consumption at the O&M facility is based on utility invoices for the period January 1 – December 21, 2017 and estimates for the period December 22 – December 31, 2017, whereas the Protocol prescribes direct metering or reconciliation of fuel volumes. KPMG assessed the parameters and assumptions used in the calculation of emissions associated with natural gas consumption, and determined that GHG emissions from natural gas equal 0.01% of the GHG assertion.

Total Error

Overstatement

0.02%

16.4 tCO₂e

4.6 Opportunity for Improvement

Provide feedback on the data management system and controls, transparency, completeness of the inventory, additions to the quantification methodology document or diagrams, etc. Include positive considerations and observations also.

Identify strengths and weaknesses that may help to improve the report/s for the current facility, sector, and compliance program. Identify ways in which the project/facility could be more easily verified.

We agree with management's assessment that the observations listed in the table above are not material to the GHG assertion. The commentary below is for reference purposes only:

- Opportunity for improvement: There is an opportunity to implement segregation of duties between the preparation of the GHG assertion and the review of the GHG assertion.

5.0 Closure

5.1 Verification Statement

Include the signed verification statement in Appendix D.

Instructions to insert a pdf: 1. Click Insert>Object 2. In the Object dialog box click Create from File and then click Browse. 3. Find the pdf you want to insert then click Insert. 4. Click OK.

For Offset Projects: fill in the sample Verification Statement provided, sign, scan and paste.

For Facilities: paste a signed version of the Verification Statement from the facility compliance form. Include the conclusion on the GHG assertion and any qualification or limitations and the level of assurance.

Provide the verification conclusion in the drop down box below.

The verification conclusion is:

Positive

5.2 Limitation of Liability

Include signed Conflict of Interest Checklist in Appendix E.

For Offset Projects: fill in the sample Conflict of Interest Checklist provided, sign, scan and paste.

For Facilities: paste the signed Conflict of Interest Checklist from the facility compliance form.

Insert limitation of liability statement and include information in an Appendix F if applicable.

Our duties in relation to this report are owed solely to the Company. Accordingly we do not accept any responsibility for any loss occasioned to any third party acting or refraining from action as a result of this report.

5.3 Confirmations

Document information confirmed, including any discrepancies or inconsistencies, as per the Confirmations section in the Standard for Greenhouse Gas Verification.

Per the Standard for Verification Carbon Competitiveness Incentive Regulation (December 2017, Version 1.0) confirmation requirements:

- We assessed the entry of administrative fields such as project codes and legal locations and did not identify material discrepancies;
- We confirmed the existence of a quantification methodology document and did not identify material discrepancies;
- We assessed the completeness and accuracy of process and data flow diagrams and did not identify material discrepancies;
- We assessed the fuel usage and emission reduction numbers and did not identify material discrepancies;
- We assessed the project report for "N/A" on pages in the reporting form that do not apply and did not identify material discrepancies; and
- We assessed the project report for the information as required and did not identify material discrepancies.

6.0 References

Author. Year. Title. (no hyperlinks)

Appendix A: Final Verification Plan and Sampling Plan

Information to be included in the Verification Plan and Sampling Plan:

Revisions to the sampling plan

Date originally sent to Facility/project

Level of assurance agreed with the facility/project developer

Verification scope

Verification criteria

Amount and type of evidence (qualitative and quantitative) necessary to achieve the agreed level of assurance

Methodologies for determining representative samples

Sampling Plan and Procedures

Risk Assessment: Risks of potential errors, omissions or misrepresentations that are identified throughout the verification process including:

- *Details of site visit*
- *offset/facility boundaries*
- *Methodologies, emissions factors and conversions used*
- *Comparability with the approved baseline*
- *Conformance to the program criteria*
- *Integrity for the responsible party's data management system and control (organization chart, GHGH management plan, personnel/consultant training, protocols used, control system documentation, software/program documentation/certifications)*
- *Greenhouse gas data and information, including the type of evidence collected, verification testing and crosschecking, inventory of emission sources*
- *Discussion of data management, (measurement, fuel sampling, calibration, consistent use of standard conditions, data storage, procedures to fill missing data; procedures to repair inconsistent data, adjustment of variables and factors)*
- *Other relevant information*



ISO 14064 Verification Plan

for the

**Oldman 2 Wind Farm Ltd.'s Oldman 2 Wind Farm
Offset Project**

November 6, 2017

A. Verification Details

Client name:	Oldman 2 Wind Farm Ltd.
Proponent representative:	Meghan McIver Apex Clean Energy
Verification Standard:	<ul style="list-style-type: none"> • ISO 14064 Part 3 • Standard for Verification Carbon Competitiveness Incentive Regulation (December 2017, Version 1.0)
Verification Criteria:	<ul style="list-style-type: none"> • Alberta Environment Quantification Protocol for Wind-Powered Electricity Generation (March 2008, v1.0); • Standard for Greenhouse Gas Emission Offset Project Developers (December 2017, v1.0); • Carbon Competitiveness Incentive Regulation, Alberta Regulation 255/2017; • Climate Change and Emissions Management Act, S.A. 2003, c. C-16.7; and • Specified Gas Emitters Regulation (SGER).
Level of Assurance:	Reasonable
Verification objective(s):	The objective of the verification is to evaluate the Greenhouse gas offset assertion prepared by Oldman 2 Wind Farm Ltd. for the Oldman 2 Wind Farm Offset Project and to provide an opinion whether the GHG emission reduction assertion is presented fairly in all material respects in accordance with the specified verification criteria.
Verification scope:	The scope of the verification is the net offset credit generation for the Project for the period January 1 – December 31, 2017.
Verification date(s):	<ul style="list-style-type: none"> • Verification planning and document review: January 3 – February 2, 2018 • On-site Verification: January 16, 2018 (Oldman 2 Wind Farm) • Verification Completion and Reporting: February 5 – February 14, 2018
Verification procedures:	The procedures used to conduct the verification will involve a combination of: (1) documentation review, (2) staff interviews, and (3) field observations.
Materiality	Quantitative materiality is set at 5% of the reported offset credits.
Identified Risk Factors and Sampling Plan	See Section B
Required Client Documentation	See Section C
Use of computer-assisted Verification techniques	N/A
Multi-site sampling	N/A
Verification team:	<ul style="list-style-type: none"> • Lead Verifier: Chris Ridley-Thomas, RP.Bio, CPA, CA, EP(EMSLA) • Verification team member: Sander Jansen, MSc. • Verification team member (in training): Hilda Garza Villarreal • Technical Reviewer: Roopa Dave, CPA, CA
Verification logistics:	Refer to Section D

Reporting:	The verification report will include a summary of the verification results and our conclusions and will be prepared in accordance with Alberta Environment's specifications for verification reports providing reasonable assurance over a GHG offset credit assertion. A draft copy of the written verification report will be provided to Oldman Wind Farm Ltd. for discussion within one week of the completion of the verification procedures.
Report distribution:	<ul style="list-style-type: none">• KPMG verification files• Alberta Environment and Parks
Confidentiality requirements:	Except as required by law, a legal or judicial process, a professional duty and the requirements of our accreditation, KPMG, will treat as strictly confidential any information which comes into the possession of its officers, directors, employees or agents in the course of conducting the verification of Oldman 2 Wind Farm Ltd.'s Greenhouse Gas assertion.

B. Identified Risk Factors and Sampling Plan

	Risk Factor	Inherent Risk	Control Risk	Overall risk	KPMG Procedure
1.	Electricity consumption for reporting period does not accurately reflect the available data	Low (supporting documentation from third parties should be available)	High	Low	<ul style="list-style-type: none"> a) Site visit and walk through of process for data collection and reporting. b) Cross-check identified meters against up to date calibration records. c) Cross-check electricity consumption data in final GHG spreadsheet against third party data.
2.	Electricity generation for reporting period does not accurately reflect the available data	Low (supporting documentation from third party should be available)	High	Low	<ul style="list-style-type: none"> a) Site visit and walk through of process for data collection and reporting. b) Cross-check identified meters against relevant calibration records. c) Cross-check electricity generation data in final GHG spreadsheet against third party data. d) Sample maintenance logs noting significant shut-downs, start-ups or process adjustments and cross-check against generation data.
3.	Fuel use (e.g. for vehicles, space heating, back-up generator) during reporting period is not accurately reflected in the reported data	Low (supporting documentation from third parties should be available)	High	Low	<ul style="list-style-type: none"> a) Site visit to assess sources of fuel used. b) Review quantification methodology for determination of vehicle emissions. c) Review quantification methodology for determination of crane use emissions. d) Cross-check natural gas consumption data in final GHG spreadsheet against third party data.
4.	Releases of SF6 are not accurately	Low (SF6 pressure check-ups are part of routine inspection activities)	High	Low	<ul style="list-style-type: none"> a) Compare inspection reports to final GHG spreadsheet.

	reflected in the reported data				
5.	Offset credit ownership	Low (signed agreements transferring ownership of credits should be available for review)	High	Moderate	<ul style="list-style-type: none"> a) Obtain signed ownership contracts and amendments and corroborate transfer of credit ownership. b) Obtain evidence that any REC sales have not been double counted with offsets claimed.
6.	Completeness of the emission sources, sinks and reservoirs	Low (SSR's should be clearly identifiable)	High	Low	<ul style="list-style-type: none"> a) Site visit to assess project boundaries. b) Site visit to assess the physical existence of a sample of the turbines. c) Site visit to confirm emission sources / sources of fuel used. d) Site visit to confirm presence/absence of electricity storage.
7.	Emissions factors are not appropriate	Low (emission factors are published in publicly available documents, and should be confirmed by Alberta Environment and Parks)	High	Low	<ul style="list-style-type: none"> a) Agree emission factors to appropriate sources, including the Alberta Environment and Parks Carbon Offset Emission Factors Handbook. b) Re-perform all calculations involving emission factors.

Note: Please note that the procedures noted above may be amended throughout the engagement in order to ensure we obtain sufficient appropriate evidence to an adequate level of assurances regarding Oldman 2 Wind Farm Ltd.'s GHG Inventory assertion.

C. Required Client Documentation

Documents reviewed to date:

- Project Plan for Oldman Wind Farm Ltd.'s Oldman 2 Wind Farm Offset Project (dated March 5, 2015)
- Verification Report for Oldman Wind Farm Ltd.'s Oldman 2 Wind Farm Offset Project (dated November 16, 2016)

Documents required at earliest convenience (January 3, 2018):

- Master GHG spreadsheet showing data for all emission sources, applied emission factors and the GHG assertion for the period January 1 – December 31, 2017.
- Monthly reports from AESO (electricity generation and consumption) and Rodan Energy Solutions (electricity generation and consumption) for the period January 1 – December 31, 2017, showing raw data.
- Documentation of reconciliation between the AESO monthly reports and Rodan Energy Solutions monthly monitoring reports (as applicable).
- Access to project binders containing any other relevant reports (e.g. vehicle mileage, natural gas consumption) for the period January 1 – December 31, 2017 (as applicable).
- Signed ownership contracts (with any amendments) to evidence ownership of credits generated.
- Supporting evidence for any REC sales made during the period showing that the RECs were generated by the Oldman 2 Wind Farm (as applicable).
- Process diagrams or other documentation describing the data collection and reporting processes and relevant internal controls (we will ask management to talk us through the process if not available).

Documents required for the site visit to the Oldman 2 wind farm (January 16, 2018):

- Plan of wind farm (number of turbines, location of substation, etc)
- Electricity metering calibration reports (for Rodan Energy Solutions meters)
- Maintenance logs (activities in January 1 – December 31, 2017)
- Monthly inspection reports identifying SF6 pressure drops for the period January 1 – December 31, 2017.
- Supporting evidence for any other potential emission sources (e.g. vehicle fuel use receipts, utility invoices for space heating, diesel consumption receipts for back-up generator)

Documents to be received prior to verification report issuance:

- Signed letter of representation (template to be forwarded by KPMG upon completion of data testing)

Please note this is not a complete list of documents and we may request other documents, as necessary, during the verification.

D. Verification Schedule – ISO 14064

Company Location(s)	Time	Verification Activity	Procedure	KPMG Verifier(s)	Company Rep(s)
Off-site Document Review					
KPMG offices	January 3 – February 2, 2018	Off-site review of selected management system documents and records		<ul style="list-style-type: none"> • Chris Ridley-Thomas • Sander Jansen • Hilda Garza Villarreal 	<ul style="list-style-type: none"> • Meghan McIver
On-site Audit					
Site visit, January 16, 2018					
Oldman 2 wind farm	Times to be confirmed	Opening meeting	1, 2, 3, 4, 6	<ul style="list-style-type: none"> • Sander Jansen 	MT and relevant site personnel
		Site tour and site based test procedures including inspection and observation of turbines, relevant meters, maintenance logs and other sources of GHG emissions			
		Closing meeting			
Off-site Verification Completion					
KPMG Offices	February 5 – February 14, 2018	Data follow-up and completion of verification procedures (as required)	1, 2, 3, 4, 5, 7	<ul style="list-style-type: none"> • Chris Ridley-Thomas • Sander Jansen • Hilda Garza Villarreal • Roopa Dave 	<ul style="list-style-type: none"> • Meghan McIver
		Technical file review			
		Collate findings/prepare issues list			
		Closing meeting (via conference call)			

E. Disputes, Complaints and Appeals

KPMG PRI maintains procedures for managing disputes, complaints and appeals of accredited verifications, which includes differences of opinion with clients over verification opinions. A description of the process is available upon request.

Appendix B: Statement of Qualifications

Statement of Qualifications

Offset Report

Project Name

Oldman 2 Wind Farm Offset Project

Offset Project ID

2920-9437

Reporting Company Legal Name

Oldman 2 Wind Farm Ltd.

Report Type

Offset Report

Reporting Period

January 1 –
December 31,
2017

from
to

Signature of Third Party Verifier

I, (Third Party Verifier), meet or exceed the qualifications of third party Third-party verifiers described in Section 29 of the Carbon Competitiveness Incentive Regulation.

Verifying Company Name

KPMG Performance Registrar Inc.

Per:

Signature of Third Party Verifier



Date

February 14, 2018

Training Received Under ISO 14064 Part 3

- ISO 14064-3 Lead Auditor course
- Development and presentation of annual internal KPMG PRI GHG training under ISO 14064-3
- KPMG Internal training on ISAE 3000
- CPA, CA in British Columbia

First Name

Chris

Last Name

Ridley-Thomas

Professional Designation

R.P.Bio, CPA, CA, EP(EMSLA)

E-mail Address

cridleythomas@kpmg.ca

Phone Number

604 691 3088

Lead Verifier

Same as third party verifier?

First Name

Last Name

Professional Designation

E-mail Address

Phone Number

Training Received Under ISO 14064 Part 3

Peer Reviewer

First Name

Roopa

Last Name

Dave

E-mail Address

rdave@kpmg.ca

Phone Number

604 691 3019

Training Received Under ISO 14064 Part 3

- ISO 14064-3 Lead Auditor course
- KPMG Internal training on ISAE 3000
- CPA, CA in British Columbia

Appendix C: Findings and Issues

Table 3: Detailed Findings and Issues Log

Number the issue with the year and provide a unique # for the issue. If the issue resolved during the verification, indicate that in the resolution column. If the issue is not resolved during the verification, or if the issue was material (whether resolved or not) record it as a finding in Table 2 and provide a cross reference to the finding # in the resolution column.

Describe the issues investigated. State the verification criteria that are not met. Provide a description of how it is not met and provide the evidence. Indicate the Source Category (for facilities) or the Source/Sink (for offsets).

Indicate if the finding is an understatement or overstatement.

Summarize information between verifier and client.

Provide a conclusion including % discrepancy, if applicable.

Item (YR-##)	Description of the Issues Investigated During the Verification	Summary of information exchanged between verifier and client	Resolution	Conclusion (including % discrepancy if applicable)
17-01	KPMG noted that a stationary back-up generator was used for a period of 44.3 hours at the substation. Diesel consumed by this generator is not accounted for in the project emissions.	Oldman 2 Wind Farm Ltd. has acknowledged the omission of emissions associated with diesel consumption from the stationary generator. Based on the assessment of materiality, respective emissions are not accounted for in the GHG assertion.	Unresolved	16.4 tCO ₂ e 0.02% of the GHG assertion
17-02	Based on the procedures performed, KPMG noted that: <ul style="list-style-type: none"> The quantification of fuel use in maintenance vehicles is based on a combination of surrogate parameters and informed estimates, whereas the Protocol prescribes direct metering or reconciliation of fuel volumes. KPMG assessed the parameters and assumptions used in the calculation of emissions associated with vehicle use, and determined that GHG emissions from maintenance 	Oldman 2 Wind Farm Ltd. has acknowledged the misalignment with the Protocol for respective areas. It is noted that for: <ul style="list-style-type: none"> vehicle use, mileage is being recorded as opposed to fuel volumes. natural gas consumption, select invoices where not available in time for the purposes of project report preparation. 	Unresolved	n/a

vehicles equal 0.02% of the GHG assertion.

- The quantification of natural gas consumption at the O&M facility is based on utility invoices for the period January 1 – December 21, 2017 and estimates for the period December 22 – December 31, 2017, whereas the Protocol prescribes direct metering or reconciliation of fuel volumes. KPMG assessed the parameters and assumptions used in the calculation of emissions associated with natural gas consumption, and determined that GHG emissions from natural gas equal 0.01% of the GHG assertion.

17-03

KPMG noted that the incorrect emission factors was applied for CH₄ and N₂O for gasoline and diesel consumption, for the determination of emissions associated with vehicle use.

Oldman 2 Wind Farm Ltd. has acknowledged the error and has corrected the GHG assertion accordingly.

Resolved

0.03 tCO₂e
0.00003% of
the GHG
assertion

Appendix D: Statement of Verification

Statement of Verification

Associated SGER Submission

Offset Project	Protocol	Project ID #
Oldman 2 Wind Farm Offset Project	Alberta Environment Quantification Protocol for Wind-Powered Electricity Generation (March 2008, Version 1)	2920-9437
Project Developer	Serial Range	Start
Oldman 2 Wind Farm Ltd.	n/a	January 1 – December 31, 2017
	Serial Range	End
	n/a	

Statement of Verification

GHG Assertion		
Value		Units
Total Baseline Emissions)	87,243	tonnes CO ₂ eq
Total Project Emissions)	425	tonnes CO ₂ eq
Other)		tonnes CO ₂ eq
Net Reductions)	86,818	Units

Statement of
Assertion

The greenhouse gas (GHG) emission reduction assertion for the Oldman 2 Wind Farm Offset Project equals 86,818 tCO₂e for the period January 1 – December 31, 2017.

Responsibilities of Project Developer and Third Party Verifier

The Company is responsible for the preparation and presentation of the information within the Report. Our responsibility is to express a conclusion as to whether the GHG emission reduction assertion is presented fairly in accordance with the approved quantification methodology for the project (*Quantification Protocol for Wind Powered Electricity Generation, (March 2008, Version 1)*) and the Specified Gas Emitters Regulation.

Our duties in relation to this report are owed solely to the Company. Accordingly we do not accept any responsibility for any loss occasioned to any third party acting or refraining from action as a result of this report.

We completed our examination in accordance with *ISO 14064-Part 3 Specification with Guidance for the Validation and Verification of Greenhouse Gas Assertions*. As such, we planned and performed our work in order to provide reasonable, rather than absolute assurance with respect to the GHG emission reduction assertion. Our examination criteria were based on the Specified Gas Emitters Regulation and the *Quantification Protocol for Wind Powered Electricity Generation (March 2008, Version 1)* (together the Criteria). We believe our work provides a reasonable basis for our conclusion.

Conclusion

Based on our examination, in our opinion the GHG emission reduction assertion presented in the Report is presented fairly in accordance with the criteria, in all material respects.

GHG and energy use data are subject to inherent limitations. Differing measurement techniques, assumptions and emission factors can result in materially different emission reduction estimates. *The Quantification Protocol for Wind Powered Electricity Generation (March 2008, Version 1)* provides prescribed methods for calculating emissions based on assumptions and available emission factors.

Our verification was designed to assess the Report against the requirements of the protocol and any inherent uncertainty in the protocol assumptions remains outside the scope of the verification.

Signature of Third Part Verifier

Verifying Company
Name

KPMG Performance Registrar Inc.

Per: _____

Signature of Third
Party Verifier

Date: _____



February 14,
2018

First Name	Last Name		
Chris	Ridley-Thomas		
Professional Designation	E-mail Address	Phone Number	
R.P.Bio, CPA, CA, EP(EMSLA)	cridleythomas@kpmg.ca	604 691 3088	

Appendix E: Conflict of Interest Checklist

Conflict of Interest Checklist

Associated SGER Submission

Offset Project

Oldman 2 Wind Farm
Offset Project

Protocol

Alberta Environment
Quantification Protocol
For Wind-Powered Electricity
Generation
(March 2008, Version 1)

Project Developer

Oldman 2 Wind Farm Ltd.

Report Type

Offset Report

Report Period

January 1 –
December 31, 2017

Checklist

Respond either "True" or "False" to each of the following statements:

- | | | |
|----|--|--------------|
| 1. | The relationship between my firm and this reporting company poses unacceptable threat to or compromises the impartiality of my firm. | False |
| 2. | The finances and sources of income of my firm compromise the impartiality of my firm. | False |
| 3. | The personnel my firm has scheduled to participate in the verification may have an actual or potential conflict of interest. | False |
| 4. | My firm participated in some manner in the development or completion of the associated offset submission for this reporting company. | False |
| 5. | My firm provided greenhouse gas consultancy services to this reporting company. | False |
| 6. | My firm will use personnel that have, are, or will be engaged or previously employed by the reporting company. | False |
| 7. | My firm will outsource the Statement of Verification for the associated offset submission. | False |
| 8. | My firm offers products or services that pose an unacceptable risk to impartiality. | False |

Important: If you have checked "True" to any of the above, you may not fulfill the "independence" requirement for third party verifiers. Please contact Alberta Environment and Parks for further instruction. If the potential conflict of interest is a sufficient threat to impartiality (perceived or actual), or cannot be effectively managed, you Third Party Verification Report will not be acceptable to Alberta Environment and Parks.

**Signature of Third
Party Verifier**

I, (Third Party Verifier), have personally examined and am familiar with the information contained in this Conflict-of Interest Checklist, and can demonstrate freedom from any conflict of interest related to the reporting company for which the verification was performed. I hereby warrant that the information submitted in this Conflict-of Interest Checklist is true, accurate and complete to the best of my knowledge, and that all matters affecting the validity of this Conflict-of-Interest Checklist have been fully disclosed. Impartiality shall be monitored over the duration of the verification and any identified actual or potential conflict-of-interest situations will be communicated to AEP directly.

Verifying Company Name

Signature of Third Party Verifier



P
er:
D
ate

First Name

Last Name

Professional Designation

E-mail Address

Phone Number

Appendix F: Supplemental Diagrams/Tables/Figures
